Province of British Columbia

Public Accounts of British Columbia

For the fiscal year ended March 31
1987

VOLUME I—FINANCIAL STATEMENTS

HON. MEL COUVELIER
Minister of Finance and Corporate Relations

British Columbia Cataloguing in Publication Data

British Columbia. Ministry of Finance and Corporate Relations.
Public accounts of British Columbia.—1985/86–

Annual.
Continues: British Columbia. Ministry of Finance. Public accounts of British Columbia. ISSN 0382-2001
Report year ends March 31.
Vols. for 1978/79–1979/80 issued in 2 vols.; vols. for 1980/81– issued in 3 vols.
ISSN 0382-2001 = Public accounts of British Columbia.

1. Finance, Public—British Columbia—Accounting—Periodicals. I. Title.

HJ13.B75 354.7110072'31'05

Available to the General Public from:
QUEEN'S PRINTER
506 Government Street
Victoria, B.C.
V8V 4R6

The Honourable ROBERT G. ROGERS,
Lieutenant Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1987.

MEL COUVELIER
Minister of Finance and Corporate Relations

Ministry of Finance
and Corporate Relations
Victoria, B.C.
September 30, 1987

September 30, 1987
Victoria, B.C.

The Honourable Mel Couvelier
Minister of Finance and Corporate Relations

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1987.

Respectfully submitted,

D. B. MARSON
Comptroller General

ORDER OF PUBLIC ACCOUNTS

Volume I

Section

Introduction to the Public Accounts

Combined financial statements of the Province A

Consolidated financial statements of the Province B

Trust funds C

Supplementary schedules to the financial statements; Details of expenditure by ministerial appropriations, statutory appropriations and special fund transactions D

Volume II

Detailed schedules of salaries, wages, travel expenses and other payments E

Volume III

Financial statements of Crown corporations and other Government agencies F

Trust funds, including pension and superannuation funds administered by the Government G

(A table of contents is provided at the beginning of each section.)

INTRODUCTION TO THE PUBLIC ACCOUNTS

The Public Accounts are the documents that contain the audited financial statements of the Government and such other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The Public Accounts are prepared by the Comptroller General in accordance with the Government's accounting policies as established by Treasury Board and cover the fiscal year of the Government, which is from April 1 to March 31 of the following year.

The Government carries on its activities through a variety of appropriations, special funds, corporations and agencies:

GENERAL FUND = MAIN OPERATING ACCOUNT AND SPECIAL ACCOUNTS

GENERAL FUND + **SPECIAL FUNDS** Funds earmarked for specific purposes. = COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)—SECTION A OF PUBLIC ACCOUNTS

GENERAL FUND + **SPECIAL FUNDS** Funds earmarked for specific purposes. + **CROWN CORPORATIONS AND AGENCIES** Service, Provincial, Transportation and Commercial Entities. = CONSOLIDATED FINANCIAL STATEMENTS—SECTION B OF PUBLIC ACCOUNTS

The Public Accounts, which are in three volumes, contain the following financial statements:

- *Section A Combined Financial Statements*—these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund (main operating account and special accounts), with funds earmarked for specific purposes, Special Funds.
- *Section B Consolidated Financial Statements*—these statements have been prepared to disclose the economic impact of the Government's activities. They aggregate the Consolidated Revenue Fund and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government programs ("provincial" corporations). Crown corporations which are intended to be run on commercial lines are recorded on an equity basis.
- *Section C Trust Funds*—this section contains information on funds held in trust for third parties. The Legislature has no power of appropriation over them.
- *Section D Supplementary Schedules to the Financial Statements*—this section contains schedules which support the information presented in the Province's financial statements.

  Section D also contains Detailed Ministry Expenditures—this section contains details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Funds transactions.

- *Section E Detailed Schedules of Payments*—this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.
- *Section F Financial Statements of Crown Corporations and Agencies*—this section contains the latest audited financial statements of Crown corporations and other Government agencies: a list of those entities included in this section is incorporated in Section F.
- *Section G Financial Statements for various Trust Funds*—this section contains the latest audited financial statements of the pension and superannuation funds administered by the Government.

The financial statements included in Volume I comprise the following:

- *Balance Sheet*—a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the Province owns a significant number of other assets: fixed assets, including highways, bridges and ferries; and Crown land, which includes parks, forests and all other publicly held land in the Province.
- *Statement of Revenue and Expenditure*—a statement summarizing the items of revenue and expenditure for the fiscal year; the net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments*—a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the Government.
- *Notes to Financial Statements*—these amplify and provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.

SECTION A

COMBINED FINANCIAL STATEMENTS

CONTENTS

Page

Auditor General's Report A 3

Combined Balance Sheet A 5

Combined Statement of Revenue and Expenditure A 6

Combined Statement of Changes in Cash and Temporary Investments A 7

Notes to Combined Financial Statements A 8

SUPPLEMENTARY STATEMENTS

Statement of Combined Revenue by Source — Comparison of Estimates to Actual A 20

Statement of Comparison of Estimated Appropriations to Actual Expenditures A 22

Statement of Combined Expenditure by Group Account Classification A 39

Statement of Guaranteed Debt A 40

Statement of Information Required Under Section 8 (2) (b) (iii) of the *Financial Administration Act* A 42

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the combined balance sheet of the Government of the Province of British Columbia as at 31 March 1987, and the combined statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these combined financial statements present fairly the financial position of the Government of the Province of British Columbia as at 31 March 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.

Robert J. Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
31 August 1987

COMBINED BALANCE SHEET AS AT MARCH 31, 1987

	Note	In Thousands 1987	 1986
ASSETS		$	$
Cash and temporary investments	2	109,878	227,503
Accounts receivable	3	789,632	692,184
Inventories	4	105,305	109,653
Investments in and amounts due from Crown corporations and agencies	5	1,040,263	380,770
Loans, advances and other investments	6	154,203	180,812
Mortgages receivable	7	299,593	281,272
Fiscal Agency loans	8	2,216,625	1,824,005
Other assets	9	121,732	127,964
		4,837,231	**3,824,163**
LIABILITIES AND NET EQUITY			
Liabilities:			
Accounts payable and accrued liabilities	10	1,091,652	1,001,195
Due to Crown corporations and agencies	11	226,565	143,009
Deferred revenue	12	212,969	210,627
Public debt, issued for Government purposes	13	4,801,901	3,197,088
Public debt, to finance Fiscal Agency loans	14	2,216,625	1,824,005
		8,549,712	6,375,924
Net equity (deficiency)	15	(3,712,481)	(2,551,761)
		4,837,231	**3,824,163**
Fixed Assets	1		
Contingencies and Commitments	16		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

F. A. RHODES
Deputy Minister of Finance
and Corporate Relations

D. B. MARSON
Comptroller General

COMBINED STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1987

In Thousands

	1987		1986
	Estimated	Actual	Actual
	$	$	$
REVENUE			
Taxation	5,188,000	4,861,505	4,649,401
Natural resources	681,000	657,591	699,553
Other	577,000	589,526	606,829
Contributions from Government enterprises	430,000	447,605	398,375
Contributions from the Federal Government	1,892,000	1,993,257	1,825,640
Total revenue	**8,768,000**	**8,549,484**	**8,179,798**
EXPENDITURE			
Health	2,679,660	2,881,051	2,587,103
Social services	1,604,347	1,491,943	1,526,900
Education	1,910,809	1,913,915	1,735,223
Transportation and communications	964,437	975,418	1,081,048
Natural resources, trade and industrial development	701,409	614,938	659,881
Protection of persons and property	437,464	453,257	427,117
Aid to local government	396,746	392,322	297,901
Debt servicing[1]	457,900	393,581	341,894
General government	141,546	195,564	161,304
Housing	94,353	101,902	87,887
Recreation and cultural services	77,918	66,658	67,456
Other	176,411	318,102	172,576
Total expenditure	**9,643,000**	**9,798,651**	**9,146,290**
Net Operating Expenditure for the Year	**(875,000)**	**(1,249,167)**	**(966,492)**
NON-OPERATING TRANSACTIONS			
Valuation adjustment of investments in and amounts due from Crown corporations and agencies (note 5 (f))	0	88,447	0
Net Expenditure for the Year (note 15)	**(875,000)**	**(1,160,720)**	**(966,492)**

---

[1] Debt servicing does not include interest of $233,364,000 (1986 — $184,328,000) on borrowings to finance Fiscal Agency loans as the interest revenue and expenditure are offsetting.

The accompanying notes and supplementary statements are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987

In Thousands

	1987		1986	
OPERATING TRANSACTIONS		$		$
Net operating expenditure for the year		(1,249,167)		(966,492)
Non-cash items included in net expenditure				
Accounts receivable (increases)	(97,448)			
Accounts payable increases	90,457			
Due to Crown corporations increases	83,556			
Public Debt increases	11,745			
Due from Crown corporations decreases	13,969			
Other under $10 million	3,998			
		106,277		237,826
Cash items applicable to future operations		(627)		(3,156)
Cash used for operations		(1,143,517)		(731,822)
INVESTMENT TRANSACTIONS				
Loans, advances and other investments repayments	27,320		33,492	
Mortgages receivable (issues)	(25,128)		(22,187)	
Divestment of (investment in):				
Crown corporations	(585,011)		53,359	
Other assets	1			
Cash derived from (used for) investments		(582,818)		64,664
Total financial requirements		(1,726,335)		(667,158)
FINANCING TRANSACTIONS (Net)				
Increase in Public debt issues	2,007,019		1,193,580	
Less: Used for Fiscal Agency loans	(398,309)		(503,158)	
Cash derived from financing		1,608,710		690,422
Increase (decrease) in cash and temporary investments		(117,625)		23,264
Balance — Beginning of Year		227,503		204,239
Balance — End of Year		109,878		227,503

The accompanying notes and supplementary statements are an integral part of these financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the transactions and balances of the General Fund and Special Funds which combined are known as the Consolidated Revenue Fund. Separate consolidated financial statements of the Government are prepared which include the financial activities of certain Crown corporations and agencies. (*See* Section B of the Public Accounts.)

For purposes of these financial statements the accounts of the Government are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund — it includes all transactions and balances of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission; and
- Special Funds — these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes.

(b) PRINCIPLES OF COMBINATION

The accounts of the General Fund are combined with the Special Funds after adjusting them to conform with the accounting policies as described below. Interfund revenue and expenditure transactions are eliminated upon combination.

(c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these combined financial statements, is specifically expressed as follows:

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis. Revenues from Crown corporations are recognized when cash transfers are received or when dividends are declared.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Grants and contributions (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized, with the exception that social assistance payments during a given month to meet the needs of recipients in an ensuing month are recorded as expenditure in the period to which the payments apply.

Recoveries of expenditure may be permitted as a credit to the appropriate expenditure account when:

(i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
(ii) provision for them has been approved through the Estimates or by Treasury Board; and
(iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

1. Significant Accounting Policies — Continued

foreign currency gains and losses on long-term, fixed-term monetary assets and liabilities are reported as a deferred charge and amortized over the remaining terms of the related items on a straight line basis.

Non-monetary assets and liabilities are translated at historical rates of exchange.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments include short-term investments recorded at the lower of cost or market value.

Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, or market value. Income attributed to the units represents the unit holders' share of interest earned by the Portfolio and is realizable by unit holders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost or net realizable value.

Investments In and Amounts Due from Crown Corporations and Agencies

Investments in and amounts due from Crown corporations and agencies represent long-term investments and amounts due, other than trade receivables, and are recorded at cost unless significant prolonged impairment in value has occurred, in which case they are written down to recognize this loss in value. If, in periods subsequent to recognizing this impairment, the value of the investment is restored, the investment is written up to not more than its original cost.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Fiscal Agency Loans

Fiscal agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount and sinking fund balances. Discount is amortized on an effective yield basis. (Prior to April 1, 1986 discount was amortized on a straight line basis. The effect of the change on these financial statements is insignificant.)

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

1. Significant Accounting Policies — Continued

ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the Province, not including property under development, are recorded at a nominal value of $1.

Accounts Payable and Accrued Liabilities

All amounts payable (including trade payables to Crown corporations and agencies) for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations and Agencies

Amounts due to Crown corporations and agencies represent liabilities incurred, other than trade payables, which are repayable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year-end relating to revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia and the Fiscal Agency loans. These obligations are recorded at principal less unamortized discount and sinking fund balances where applicable. Discount is amortized on an effective yield basis. (Prior to April 1, 1986 discount was amortized on a straight line basis. The effect of the change on these financial statements is insignificant.)

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions and accrued interest or dividends outstanding.

Commitments

Commitments represent obligations of the Government for capital contracts and extraordinary program commitments, to the extent of contracts and agreements in place at the year-end.

2. Cash and Temporary Investments

	In Thousands	
	1987	1986
	$	$
Cash (cheques issued in excess of funds on deposit)	(179,752)	(181,019)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios[1]	280,960	
Other	8,670	408,522
	109,878	227,503

---

[1] Established pursuant to the *Financial Administration Act*, section 36 (9) (a).

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts. $9.8 million (1986 — $11.6 million) of the total above is attributable to certain special funds.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

3. Accounts Receivable

	In Thousands	
	1987	1986
	$	$
Taxes receivable	408,662	452,733
Local government bodies	1,869	1,834
Government of Canada	206,343	62,840
Ministerial accounts receivable	169,433	186,791
Accrued interest	50,682	46,636
Crown corporations and agencies	22,836	13,176
	859,825	764,010
Less provision for doubtful accounts	(70,193)	(71,826)
	789,632	692,184

4. Inventories

	In Thousands	
	1987	1986
	$	$
Property under development	50,357	59,863
British Columbia Liquor Distribution Branch	52,732	46,562
Ministerial inventories	2,216	3,228
	105,305	109,653

5. Investments In and Amounts Due From Crown Corporations and Agencies

	In Thousands			
	1987			1986
	Investments	Amounts Due	Total	Total
	$	$	$	$
British Columbia Buildings Corporation		45,744	45,744	54,885
British Columbia Enterprise Corporation	304,989	19,845	324,834	20,779
British Columbia Ferry Corporation	6,851		6,851	6,851
British Columbia Food Exhibitions Ltd.[1]				
British Columbia Hydro and Power Authority		8,084	8,084	8,081
British Columbia Lottery Corporation				13,282
B.C. Pavilion Corporation	162,008		162,008	
British Columbia Petroleum Corporation		85,905	85,905	100,905
British Columbia Railway Company	257,689	10,235	267,924	37,351
British Columbia Regional Hospital Districts Financing Authority		12,000	12,000	12,000
British Columbia School Districts Capital Financing Authority		44,088	44,088	44,084
British Columbia Steamship Company (1975) Ltd.[1]				
British Columbia Transit		49,000	49,000	55,000
Discovery Enterprises Inc.		6,100	6,100	
Housing Corporation of British Columbia[1]				
Pacific Coach Lines Limited[1]				
Provincial Rental Housing Corporation	634	25,589	26,223	26,050
W.L.C. Developments Ltd.[1]				
Workers' Compensation Board of British Columbia		1,502	1,502	1,502
	732,171	308,092	1,040,263	380,770

---

[1] The Province's investment is less than one thousand dollars for these corporations.

(a) Definitions

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the Province. A number of Crown corporations and agencies exist for which the Province has no recorded investment.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the Province, in addition to recoverable advances due to the Province.

(b) British Columbia Petroleum Corporation (the Corporation)

Prior to July 1, 1985 the Corporation's retained earnings were recorded as due to the Province because these amounts were considered to have been collected in lieu of other forms of taxation. Subsequent to the

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

5. Investments In and Amounts Due From Crown Corporations and Agencies — Continued

Natural Gas Price Act, the Corporation is no longer a revenue collecting agent of the Province. Any transfer of funds to the Province will be applied to reduce the amount due from the Corporation. In 1986/87, the amount of this transfer was $15,000,000.

(c) Pacific Coach Lines Ltd. (the Company)

Effective March 31, 1984 the operations of Pacific Coach Lines Ltd. ceased and wind-up of the Company commenced. The wind-up of the Company will be completed following disposal of the remaining real estate assets. The Ministry of Municipal Affairs assumed responsibility for this Company effective September, 1986.

(d) British Columbia Railway Company (the Company)

Due to a prolonged weakness of British Columbia Railway Company's financial position, the Province's investment in the capital stock of the Company was written down by $185.5 million in the fiscal year ended March 31, 1980, and a further $45 million in the fiscal year ended March 31, 1982.

During 1984, a capital grant of $429 million from the Province was used by the Company to defease its historic debt, resulting in a gain to the Company of $179 million. Subsequently the Company has reported operating profits of approximately $40 million each year. In view of the Company's restored profitability, the carrying value of the investment in British Columbia Railway Company has been written back to its original cost. The resulting increase in the Province's net equity is $230.6 million.

(e) British Columbia Enterprise Corporation Restructuring:

— British Columbia Buildings Corporation; British Columbia Place Ltd.; British Columbia Development Corporation and B.C. Pavilion Corporation.

The *British Columbia Enterprise Corporation Financial Restructuring Act* and sections 1 to 7 and 9 of the *Miscellaneous Statutes Amendment Act* (No. 3), 1987 came into force on August 20, 1987 and dealt with the restructuring of British Columbia Place Ltd. (BCP), British Columbia Development Corporation (BCDC), British Columbia Buildings Corporation (BCBC), and B.C. Pavilion Corporation. This legislation provided for the restructuring to be deemed to have occurred on March 31, 1987. The two Acts provided that the Lieutenant Governor in Council may, by order made before December 31, 1987, establish the March 31, 1987 value of property, assets, indebtedness and rights transferred. All transactions arising out of this legislation have been reflected in these financial statements.

BCP was renamed British Columbia Enterprise Corporation (BCEC), which the Government then purchased from BCBC by assuming direct responsibility for $143 million of BCBC's debt and by releasing BCBC from $62 million of Fiscal Agency Loans payable to the Government. All assets and liabilities of BCDC were transferred to BCEC. The Government then relieved BCEC of $404 million of debt by converting Fiscal Agency Loans receivable from BCEC to an investment in BCEC. As BCDC and BCP had accumulated deficits prior to the restructuring, concurrent with the restructuring, the Government wrote down its investment in BCEC by $142.1 million to reflect the current carrying value of the net assets.

Public facilities assets and liabilities were then transferred from BCEC to an existing subsidiary, B.C. Pavilion Corporation. Ownership of B.C. Pavilion Corporation was transferred from BCEC to the Government.

The result of the restructuring was the inclusion of all of the commercial assets (i.e. land for development and loan portfolio) in BCEC and the inclusion of the public facilities assets in B.C. Pavilion Corporation (e.g. B.C. Place Stadium and the B.C. Trade and Convention Centre lease).

After the write-down and the separation of B.C. Pavilion Corporation from BCEC, the Government has investments of:

(1) $305 million in BCEC; and
(2) $162 million in B.C. Pavilion Corporation.

(f) Valuation adjustment of Investments and Amounts Due from Crown Corporations and Agencies

	In Thousands
	$
B.C. Railway Company (*see (d)* above)	230,573
British Columbia Enterprise Corporation (*see (e)* above)	(142,126)
	88,447

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

6. Loans, Advances and Other Investments

	In Thousands	
	1987	1986
	$	$
Low Interest Loan Agreement Revolving Fund Act	32,596	28,679
Homeowner Assistance Act	27,400	72,840
Ministry of Lands, Parks and Housing Act	25,912	34,226
Industrial Development Incentive Act	20,928	
Industrial Development Fund Act	20,235	22,985
Crop Insurance Stabilization	16,500	10,000
Agricultural Land Development Act	16,449	17,161
Downtown Revitalization	16,312	14,883
Ministry of Industry and Small Business Development Act		10,711
Other	9,926	2,093
	186,258	213,578
Less provision for doubtful accounts	(32,055)	(32,766)
	154,203	180,812

7. Mortgages Receivable

	In Thousands	
	1987	1986
	$	$
Crown Land — Pursuant to the *Ministry of Lands, Parks and Housing Act*	32,147	36,379
Provincial Home Acquisition — Pursuant to the *Provincial Home Acquisition Act, Home Purchase Assistance Act*, and the *Home Conversion and Leasehold Loan Act*	281,898	252,537
Other	1,400	1,400
	315,445	290,316
Less provision for doubtful accounts	(15,852)	(9,044)
	299,593	281,272

8. Fiscal Agency Loans

	In Thousands	
	1987	1986
	Total	Total
	$	$
British Columbia Assessment Authority	4,503	3,637
British Columbia Buildings Corporation	123,922	138,903
British Columbia Development Corporation		10,000
British Columbia Educational Institutions Capital Financing Authority	22,430	11,718
British Columbia Enterprise Corporation	15,491	
British Columbia Housing and Employment Development Financing Authority	24,364	
British Columbia Hydro and Power Authority	898,602	440,255
British Columbia Place Ltd.		110,965
British Columbia Railway Company	74,110	93,260
British Columbia Steamship Company (1975) Ltd.	3,111	
British Columbia Systems Corporation	20,325	2,019
British Columbia Transit	781,845	660,061
Certificate of Approval Program	63,339	34,860
Expo 86 Corporation	98,643	286,838
Greater Vancouver Sewerage and Drainage District	29,673	
Greater Vancouver Water District	19,782	
Simon Fraser University		1,362
University of British Columbia	36,485	27,635
W.L.C. Developments Ltd.		2,492
	2,216,625	1,824,005

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

9. Other Assets

	In Thousands	
	1987	1986
Prepaid Program Costs	$	$
Guaranteed Available Income for Need Act	64,302	65,915
Medical Services Commission of B.C.	26,150	21,149
Other ministerial prepayments	13,650	14,738
Unamortized issue costs of Public Debt	17,630	12,989
Unamortized foreign exchange losses less gains		13,173
	121,732	127,964

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1987	1986
	$	$
Ministry trade accounts and other liabilities	528,974	519,717
Amounts due to trust funds	183,587	162,880
Accrued interest on public debt	182,583	138,277
Accrued employee leave entitlements	101,891	95,855
Forest Act, section 88	64,387	55,597
Government of Canada	30,230	28,869
	1,091,652	1,001,195

The amount payable under section 88 of the *Forest Act* is for work such as the construction of logging access roads and structures, reforestation, silviculture and similar activities performed. Payment will only be made as an offset against related timber stumpage payments which would otherwise be due to the Government.

11. Due to Crown Corporations and Agencies

	In Thousands	
	1987	1986
	$	$
British Columbia Development Corporation		3,158
British Columbia Enterprise Corporation	5,775	
British Columbia Institute of Technology	14	
British Columbia Transit	3,584	1,237
Expo 86 Corporation	60,188	
Health Facilities Association of British Columbia		884
Medical Services Commission of B.C.	148,548	130,111
Pacific Vocational Institute		9
Simon Fraser University	2,310	1,712
University of British Columbia	4,961	4,554
University of Victoria	1,185	1,011
Workers' Compensation Board of British Columbia		333
	226,565	143,009

12. Deferred Revenue

	In Thousands	
	1987	1986
	$	$
Motor vehicle licences and permits	74,585	71,633
Water rentals and recording fees	54,049	59,958
Petroleum, natural gas and minerals, leases and fees	23,567	31,585
Canada Assistance Plan	32,098	30,473
Miscellaneous	28,670	16,978
	212,969	210,627

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

13. Public Debt Issued for Government Purposes

	In Thousands	
	1987	1986
Short-term promissory notes	$	$
Payable in Canadian currency	357,625	147,594
Payable in United States currency (U.S. $178,586; 1986 U.S. $82,323)	235,797	115,445
	593,422	263,039
Less: Unamortized discount	(8,824)	(1,315)
	584,598	261,724
91-day Treasury Bills	650,000	780,000
Less: Unamortized discount	(5,289)	(9,737)
	644,711	770,263
Notes and bonds		
Payable in Canadian currency	3,632,322	2,139,818
Payable in United States currency (U.S. $166,381; 1986—U.S. $174,240)	217,144	243,466
	3,849,466	2,383,284
Less: Unamortized discount	(187,633)	(177,016)
	3,661,833	2,206,268
Less: Sinking fund balances	(89,241)	(41,167)
	3,572,592	2,165,101
	4,801,901	3,197,088

Short-term promissory notes payable in U.S. currency are fully hedged to mature in Canadian funds. Notes outstanding at March 31, 1987 mature at various dates to December 1, 1987 at an annual average interest rate of 7.39%. During the year $2.2 billion in notes were issued at interest rates which varied between 6.82% - 8.76%.

Treasury bills outstanding at March 31, 1987 mature at various dates to June 24, 1987 at an annual average interest rate of 7.46%. During the year, $2.8 billion in Treasury bills were issued at interest rates which varied between 6.73%-10.11%.

The Province had 114 series of notes and bonds outstanding at March 31, 1987.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 31.1 billion Yen (1986: 14.3 billion Yen) which have been fully hedged to $220.7 million Canadian (1986: $83.8 million Canadian) through currency exchange agreements.

Included in notes and bonds payable in U.S. currency are Swiss Franc notes totalling 325 million Francs (1986: 325 million Francs) which have been fully hedged to $149 million U.S. (1986: $149 million U.S.) through a currency exchange agreement.

The following notes and bonds were issued by the Province during the year ended March 31, 1987.

Date of Maturity	Series	Coupon Rate %	Principal In thousands $	Currency
February 2, 1990	P-HA	8.33	3,000	Canadian
March 3, 1990	P-HB	8.29	3,000	Canadian
April 1, 1990	P-HC	8.14	5,000	Canadian
April 1, 1990	P-YE	8.14	3,155	Canadian
May 1, 1990	P-YF	7.85	6,000	Canadian
November 1, 1990	P-CH	7.91	1,500	Canadian
December 18, 1990	BCEC-6	9.38	100,000	Canadian
December 22, 1990	PRO	8.50	100,000	Canadian
January 15, 1991	P-DH	7.01	5,000	Canadian
January 15, 1991	P-BD	7.01	10,000	Canadian
March 1, 1991	P-EH	6.79	3,000	Canadian
March 30, 1991	P-FH	6.90	3,000	Canadian
March 30, 1991	P-BF	6.90	6,000	Canadian
June 15, 1991	P-GH	7.08	3,000	Canadian
August 15, 1991	PRM	Floating	132,000	Canadian
September 15, 1991	P-HH	7.54	10,000	Canadian

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

13. Public Debt Issued for Government Purposes—Continued

Date of Maturity	Series	Coupon Rate %	Principal In thousands $	Currency
November 27, 1991	PRN	9.25	195,173	Canadian
December 30, 1991	P-BK	6.93	5,000	Canadian
March 1, 1993	P-C	5.00	15,000	Canadian
April 8, 1993	BCJY-5	9.10	47,520	Canadian
April 13, 1993	PRL	9.20	97,412	Canadian
May 1, 1993	P-D	5.25	25,000	Canadian
June 1, 1993	P-F	5.25	10,000	Canadian
October 15, 1993	P-G	5.25	15,000	Canadian
October 29, 1993	BCJY-7	10.67	12,500	Canadian
October 29, 1993	BCJY-8	Floating	12,500	Canadian
October 29, 1993	BCJC-5	8.00	25,000	Canadian
December 15, 1993	P-AH	7.00	7,000	Canadian
December 15, 1993	P-Z	7.00	7,000	Canadian
April 15, 1996	BCJY-6	8.41	39,400	Canadian
May 6, 1996	BCEC-5	9.25	150,000	Canadian
February 26, 1997	PRQ	8.50	175,000	Canadian
December 10, 2006	PRP	8.18	41,736	Canadian

In addition to the above debt issues, the creation and restructuring of British Columbia Enterprise Corporation discussed in Note 5 (*e*) resulted in debt totalling $463 million, net of unamortized discount and sinking funds, originally issued to finance Fiscal Agency Loans to British Columbia Place Ltd., British Columbia Buildings Corporation and British Columbia Development Corporation, being reclassified to Public Debt Issued for Government Purposes. Also, the Government assumed the following debt issues from British Columbia Buildings Corporation:

Date of Maturity	Series	Coupon Rate %	Principal In thousands $	Currency
September 8, 1987	BCD	15.50	100,000	Canadian
December 15, 1987	BCH	4.75	30,000	Canadian
December 15, 1987	BCI	6.87	15,000	Canadian
November 15, 1987	BCG	6.75	1,000	Canadian

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands	
	Canadian Funds $	U.S. Funds $
1988	243,807	887
1989	209,731	687
1990	170,590	149,536
1991	730,307	687
1992	600,156	687

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

14. Public Debt to Finance Fiscal Agency Loans

	In Thousands 1987	In Thousands 1986
	$	$
Short-term promissory notes		
Payable in Canadian currency	660,602	721,284
Payable in United States currency (U.S. $261,727; 1986 - U.S. $90,177)	345,899	127,290
	1,006,501	848,574
Less: Unamortized discount	(13,960)	(20,036)
	992,541	828,538
Less: Sinking fund balance	(16,478)	
	976,063	828,538
Notes, bonds and debentures payable in Canadian currency	1,278,578	1,019,699
Less: Unamortized discount	(14,058)	(12,675)
	1,264,520	1,007,024
Less: Sinking fund balances	(23,958)	(11,557)
	1,240,562	995,467
	2,216,625	1,824,005

Short-term promissory notes payable in U.S. currency are hedged to mature in Canadian funds or are effectively hedged by fully offsetting U.S. dollar fiscal agency loans receivable. Notes outstanding at March 31, 1987 mature at various dates to December 1, 1987 at an annual average interest rate of 7.22%. During the year, $5.6 billion in notes were issued at interest rates which varied between 5.94%-11.44%.

The Province had 34 issues of notes and debentures outstanding at March 31, 1987.

Included in notes, bonds and debentures payable in Canadian currency are Japanese Yen notes totalling 13.4 billion Yen (1986: 14.5 billion Yen) which have been fully hedged to $82.9 million Canadian (1986: $89.8 million) through foreign currency exchange agreements.

The following notes, bonds and debentures were issued by the Government during the year ended March 31, 1987.

Date of Maturity	Series	Coupon Rate %	Principal In thousands $	Currency
December 18, 1990	BCEC-6	9.38	50,000	Canadian
August 15, 1991	PRM	9.00	98,000	Canadian
November 27, 1991	PRN	9.25	54,827	Canadian
April 8, 1993	BCJY-5	9.10	2,480	Canadian
April 15, 1996	BCJY-6	8.41	15,600	Canadian
February 26, 1997	PRQ	8.50	75,000	Canadian
August 8, 2006	BCCP-13	9.50	19,257	Canadian
September 10, 2006	BCCP-14	9.54	31,472	Canadian
October 10, 2006	BCCP-15	9.36	15,091	Canadian
November 10, 2006	BCCP-16	9.64	33,400	Canadian
March 10, 2007	BCCP-17	9.04	28,752	Canadian

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands Canadian Funds
	$
1988	15,372
1989	65,372
1990	308,935
1991	36,276
1992	157,962

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

15. Net Equity (Deficiency)

	In Thousands	
	1987	1986
	$	$
Net equity (deficiency) — beginning of year	(2,551,761)	(1,585,269)
Net expenditure for the year	(1,160,720)	(966,492)
Net equity (deficiency) — end of year	(3,712,481)	(2,551,761)

Included in the net equity (deficiency) of these financial statements are $151 million set aside by special disposition of the Legislature for the specific use of Special Funds (1986 — $250 million).

16. Contingencies and Commitments

(a) Guaranteed debt

Guaranteed debt as at March 31, 1987 totalled $10.5 billion. Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions and accrued interest or dividends outstanding. *See* Statement of Guaranteed Debt on A40 for details.

(b) Contingent liabilities

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds $100,000:

- a number of airline companies are challenging the Government's authority to tax the fuel used in their operations and to collect sales tax on aircraft; the amount in issue exceeds $23 million;
- claims of $2 million and $2.5 million have been made regarding motor vehicle accidents;
- various claims totalling $13 million against assessments for social services, motive fuel, hotel room, logging, mining, and corporation capital taxes; and
- various legal actions totalling $12.1 million (each between $100,000 and $2 million) representing claims of damages to persons and property or other miscellaneous claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

(c) Commitments

At the end of each year Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. Commitments for capital construction projects totalled approximately $125 million, and commitments of a non-capital nature totalled approximately $535 million.

(d) Superannuation and pension actuarial valuations

(i) The Government has statutory responsibilities in the event of a deficiency existing between the monies available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

(ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary does not indicate a current deficiency but, rather, indicates that deficiencies may arise in the future if the actions recommended by the actuary are not followed.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

16. Contingencies and Commitments—Continued

The unfunded liabilities as shown in the latest actuarial valuations for the above funds are provided for information purposes:

	In Thousands	
	Public Service Superannuation as at March 31, 1984	College Pension as at August 31, 1985
	$	$
Total Actuarial Liability	3,957,322	310,126
Less Assets:		
Fund	(1,660,012)	(130,113)
Present value of future contributions	(1,741,452)	(119,122)
Unfunded Liability	555,858	60,891

(iii) In addition, the Government has a statutory responsibility to make specified employer contributions to the Teachers' Pension Fund on behalf of each board of school trustees; however, the *Pension (Teachers) Act* does not specify who is responsible for any deficiency that may arise in the Teachers' Pension Fund.

See Section G of the Public Accounts for further details of these plans.

17. Trust Funds

Amounts held and administered in trust by the Government at the end of the fiscal year were comprised of the following:

	In Thousands	
	1987	1986
	$	$
Superannuation, Pension and Long-term Disability Funds	8,387,393	7,455,520
Sinking Funds	2,715,332	2,511,014
Other Managed Trust Funds	468,873	703,351
Workers' Compensation Board of British Columbia	2,546,619	2,276,187
Custodial Deposits	352,033	341,069
	14,470,250	13,287,141

See Section C of the Public Accounts for further details.

18. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

COMBINED FINANCIAL STATEMENTS

STATEMENT OF COMBINED REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1987

	In Thousands			
	Estimated		Actual	
Taxation Revenue	$	$	$	$
Personal income	2,351,000		2,248,096	
Corporation income	406,000		280,647	
Social service	1,623,000		1,540,776	
Gasoline	372,000		317,884	
Motive fuel use	64,000		55,513	
Tobacco	206,000		212,015	
Property purchase			669	
Corporation capital	60,000		87,205	
Property (rural areas)	38,000		35,799	
Insurance premium	30,000		34,681	
Hotel room	31,000		41,484	
Horse racing	7,000		6,720	
Succession and Gift			16	
Total Taxation Revenue		**5,188,000**		**4,861,505**
Natural Resource Revenue				
Petroleum and Natural Gas				
Natural gas royalties	69,000		57,215	
Permits and fees	100,000		68,093	
Petroleum royalties	73,000	242,000	44,958	170,266
Minerals				
Mining tax	5,000		445	
Mineral resource tax	9,500		8,016	
Mineral land tax	19,000		16,507	
Coal, minerals and metals royalties	25,500		24,087	
Miscellaneous mining receipts	8,000	67,000	6,530	55,585
Forests				
Logging tax	6,000		8,841	
Timber sales	94,000		103,380	
Small Business Enterprise Special Account	18,000		28,972	
Timber royalties	10,000		13,133	
Lumber export tax			21,268	
Forest scaling fees	6,000		4,231	
Miscellaneous forests receipts	6,000	140,000	5,481	185,306
Other				
Water rentals and recording fees	220,000		235,643	
Wildlife Act — fees and licences	12,000	232,000	10,791	246,434
Total Natural Resource Revenue		**681,000**		**657,591**
Other Revenue				
Sales and services				
Lottery Special Fund	110,100		160,706	
Farm Income Assurance Special Fund (producers' premiums and interest)	31,400		15,972	
Land registry fees	35,500		37,102	
Real estate earnings of the Crown Land Special Account	16,000		25,202	
Coquihalla highways tolls	16,000		11,061	
Motor vehicle lien and search fees	8,000		6,734	
Ambulance service	7,500		8,298	
Sheriff's fees	1,400		1,142	
Property tax collection fees	2,500		2,517	
Vital statistics fees	3,100		2,861	
Hearing aid equipment	2,200		2,408	
Sales of maps and airphotos	300		447	
Miscellaneous sales and services	6,000	240,000	7,424	281,874

COMBINED FINANCIAL STATEMENTS

STATEMENT OF COMBINED REVENUE BY SOURCE COMPARISON OF ESTIMATES TO ACTUAL FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

In Thousands

	Estimated		Actual	
Licences and permits	$	$	$	$
Motor vehicle licences and permits	136,000		129,030	
Liquor Licencing Branch — permits and fees	17,000		19,273	
Companies Branch	9,000		8,811	
Safety inspection fees	6,400		6,698	
Filing fees — Court Services	4,500		3,852	
Camp-site permits and park use	4,100		3,769	
Fire Service Act — fees, etc.	5,000		4,874	
Insurance, brokers and real estate	2,800		2,585	
Agricultural licences	1,800		887	
Trade and dealer licences	300		248	
Mobile home registry	600		536	
Miscellaneous licences and permits	3,500	191,000	2,844	183,407
Interest from investments		76,000		53,169
Miscellaneous				
Fines and penalties	17,000		17,878	
Maintenance of children	16,000		14,101	
Other maintenance receipts	1,500		1,357	
Insurance claim receipts	13,000		10,622	
Municipal share of joint-service programs	2,500		2,505	
Other miscellaneous	20,000	70,000	24,613	71,076
Total Other Revenue		**577,000**		**589,526**
Contributions from Government Enterprises				
Liquor Distribution Branch — net income	420,000		424,787	
British Columbia Railway Company — dividend	10,000		10,307	
British Columbia Ferry Corporation — dividend			9,866	
British Columbia Buildings Corporation — dividend			2,645	
Total Contributions from Government Enterprises		**430,000**		**447,605**
Contributions from the Federal Government				
Established Programs Financing	1,134,000		1,205,263	
Canada Assistance Plan	612,000		611,267	
National Training Act	44,000		42,292	
Economic development	30,000		22,627	
Transportation and highways	15,600		15,378	
Public Utilities Income Tax Transfer Act	5,000		12	
Statutory subsidies	2,500		2,516	
Reciprocal Taxation Agreement	22,000		21,097	
Other payments	26,900		72,445	
Fiscal Stabilization Program			360	
Total Contributions from the Federal Government		**1,892,000**		**1,993,257**
Total Combined Revenue		**8,768,000**		**8,549,484**

Revenue by source is reported after the deduction of amounts considered uncollectible. These amounts totalled $17,189,000 in 1986/87 and were comprised of reductions of Taxation $14,642,000, Natural Resources $28,000 and Other Revenue $2,519,000.

Personal and Corporation income tax revenues are recorded after reduction for tax credits of $3,883,000 and $58,395,000 respectively. Taxes were reduced for the payment of foreign tax, logging tax, small business employment, venture capital provided to eligible businesses, political contributions, for recipients of Housing and Employment Development bond interest, low income and royalty rebates.

Petroleum and Natural Gas Permits and Fees are net of offsets allowed under section 68 of the *Petroleum and Natural Gas Act* of $2,593,000.

Timber sales are net of stumpage offsets allowed under section 88 of the *Forest Act* — $92,196,000 (Estimates $92,900,000).

The British Columbia Liquor Distribution Branch revenue is the net income of the Branch after adjusting for the difference in the accounting policies of the Branch from those of the Government. Revenue of $424,787,000 is comprised of gross revenue of $1,048,932,000 less cost of merchandise sold and operating expenses of $623,598,000 and an accounting policy adjustment of $547,000 for the increase in value of fixed assets. (Refer to Section F of the Public Accounts for complete financial statements of the Branch).

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987

Vote No.	Description	Total Appropriations: Estimated for the 12 Months Ended March 31, 1987	Total Appropriations: Other Authorizations	Total Appropriations: Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
	Legislation					
1	Legislation	10,861,780				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, sec. 64)		645,223	11,507,003	11,507,003	
		10,861,780	**645,223**	**11,507,003**	**11,507,003**	
	Auditor General					
2	Auditor General	**4,402,758**		**4,402,758**	**4,090,702**	**312,056**
	Ombudsman					
3	Ombudsman	**2,396,084**		**2,396,084**	**2,299,483**	**96,601**
	Premier's Office					
4	Premier's Office	703,009		703,009	697,005	6,004
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Intergovernmental Relations (Vote 48)		365,436	365,436	364,598	838
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)		134,294	134,294	134,156	138
		703,009	**499,730**	**1,202,739**	**1,195,759**	**6,980**
	Ministry of Agriculture and Fisheries					
5	Minister's Office	188,992		188,992	187,125	1,867
6	Ministry Operations	73,305,168		73,305,168	55,785,979	17,519,189
7	Milk Board	337,134		337,134	331,444	5,690
8	Provincial Agricultural Land Commission	1,062,157		1,062,157	1,031,196	30,961
9	Agri-Food Regional Development Subsidiary Agreement (ERDA)	8,500,000		8,500,000	1,742,554	6,757,446
	Statutory—					
	Cattle Horn Act (R.S.B.C. 1979, chap. 44, sec. 7)—Livestock Improvement		28,572	28,572	28,572	
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Environment and Parks (Vote 26)		1,148,491	1,148,491	1,135,403	13,088
	Special Accounts—					
	Farm Product Industry Act (R.S.B.C. 1979, chap. 124, sec. 16)—Farm Products Industry Improvement	500,000		500,000	98,780	401,220
	Livestock Protection Act (R.S.B.C. 1979, chap. 245, sec. 14)—Livestock Protection	20,000		20,000	10,385	9,615
	Special Funds—					
	Farm Income Insurance Act (R.S.B.C. 1979, chap. 123, sec. 2)—Farm Income Assurance	62,800,000		62,800,000	24,872,294	37,927,706
	Less transfer to the Farm Income Assurance Fund from Vote 6	(31,400,000)		(31,400,000)	(15,972,254)	(15,427,746)
		115,313,451	**1,177,063**	**116,490,514**	**69,251,478**	**47,239,036**

	Ministry of Attorney General					
10	Minister's Office	200,422		200,422	188,313	12,109
11	Ministry Operations	253,095,928				
	Supplement—Special Warrant No. 3		11,700,000			
	Statutory—					
	Criminal Injury Compensation Act (R.S.B.C. 1979, chap. 83, sec. 2 (5))		1,360,290			
	Crown Proceeding Act (R.S.B.C. 1979, chap. 86, sec. 13)		1,793,241			
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		(963,466)			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Intergovernmental Relations		(272,995)			
	—Transfer to the Ministry of Municipal Affairs		(2,923,203)	263,789,795	263,789,795	
12	Judiciary	15,430,735		15,430,735	15,426,426	4,309
13	Corrections	118,251,524		118,251,524	118,243,328	8,196
	Statutory—					
	Police Act (R.S.B.C. 1979, chap. 331, sec. 7 (4))—Video Camera Use Study		158,178	158,178	158,178	
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)—Vancouver Police Inquiry		91,869	91,869	91,869	
	Escheat Act (R.S.B.C. 1979, chap. 111, sec. 13 (2))—Estate Disbursement		49,053	49,053	49,053	
	Motion Picture Act (S.B.C. 1986, chap. 17, sec. 16 (a))—Film Classification		302,882	302,882	302,882	
	International Commercial Arbitration Act (S.B.C. 1986, chap. 14, sec. 37)—B.C. Arbitration Centre		800,000	800,000	800,000	
	Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2)—Flood Costs		790,783	790,783	790,783	
	Emergency Program Act (R.S.B.C. 1979, chap. 106, sec. 16)—Purchase of Property Subject to Hazard		33,586	33,586	33,586	
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Environment and Parks (Vote 26)		1,930,185	1,930,185	1,769,140	161,045
	—Transfer from the Ministry of Environment and Parks (Vote 27)		2,403,500	2,403,500	302,969	2,100,531
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)		5	5	5	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 21 (1)) Special Warrant No. 1		15,150,000	15,150,000	15,150,000	
	Special Accounts—					
	Land Title Act (R.S.B.C. 1979, chap. 219, sec. 274 (2))—Land Titles Survey	21,886		21,886	12,260	9,626
		387,000,495	**32,403,908**	**419,404,403**	**417,108,587**	**2,295,816**

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ended March 31, 1987	Other Authorizations	Total		
	Ministry of Consumer and Corporate Affairs	$	$	$	$	$
14	Minister's Office	212,804				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Finance and Corporate Relations		(143,003)			
	—Transfer to the Ministry of Labour and Consumer Services		(69,801)			
15	Ministry Operations	20,771,055				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Finance and Corporate Relations		(13,920,981)			
	—Transfer to the Ministry of Labour and Consumer Services		(6,850,074)			
		20,983,859	**(20,983,859)**			
	Ministry of Education					
16	Minister's Office	211,280		211,280	201,898	9,382
17	Management Operations	24,646,629				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		113,340	24,759,969	24,759,969	
18	Public Schools Education	1,131,921,501				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 20 (3))		19,559,363	1,151,480,864	1,151,480,864	
19	Independent Schools	28,643,519		28,643,519	28,629,191	14,328
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Property Tax Refunds		554,907	554,907	554,907	
	Education (Interim) Finance Act (S.B.C. 1982, chap. 2, sec. 20 (6))—Administration fees		969,616	969,616	969,616	
		1,185,422,929	**21,197,226**	**1,206,620,155**	**1,206,596,445**	**23,710**

	Ministry of Energy, Mines and Petroleum Resources					
20	Minister's Office	197,228		197,228	197,174	54
21	Resource Management	23,761,450		23,761,450	23,091,788	669,662
22	British Columbia Utilities Commission	1,450,908				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 20(3))		65,900	1,516,808	1,516,808	
23	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	2,500,000		2,500,000	451,947	2,048,053
24	Mineral Development and Exploration Incentives	7,350,000		7,350,000	6,989,474	360,526
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds		415,757	415,757	415,757	
	Mines Act—(S.B.C. 1980, chap. 15 (2))—Mine Improvement		9,142	9,142	9,142	
		35,259,586	**490,799**	**35,750,385**	**32,672,090**	**3,078,295**
	Ministry of Environment and Parks					
25	Minister's Office	211,255		211,255	209,237	2,018
26	Resource and Environmental Management	99,072,825				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Agriculture and Fisheries		(1,148,491)			
	—Transfer to the Ministry of Attorney General		(1,930,185)	95,994,149	92,921,181	3,072,968
27	Emergency Assistance	2,403,500				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Attorney General		(2,403,500)			
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 57)		33,773,080			
	—Transfer to the Ministry of Tourism, Recreation and Culture		(2,518,618)	31,254,462	30,515,915	738,547
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 15 (1))—Extinguishment of Debt		3,225	3,225	3,225	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	Special Funds—					
	Wildlife Act (S.B.C. 1982, chap. 57, sec. 11 (4))—Habitat Conservation Fund	2,226,000		2,226,000	1,951,063	274,937
		103,913,580	**25,775,511**	**129,689,091**	**125,600,621**	**4,088,470**

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ended March 31, 1987	Other Authorizations	Total		
		$	$	$	$	$
	Ministry of Finance and Corporate Relations					
28	Minister's Office	209,220		209,220	190,268	18,952
29	Government Financial Support	61,562,461				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer to the Ministry of Provincial Secretary and Government Services		(12,654,852)	48,907,609	48,075,256	832,353
30	Provincial Capital Commission	555,000				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer to the Ministry of Provincial Secretary and Government Services		(555,000)			
31	Compensation Stabilization Program	715,773		715,773	651,692	64,081
32	Critical Industries Commission	511,830		511,830	320,924	190,906
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58 (2))		15,651,306	15,651,306	15,651,306	
	Unclaimed Money Act (R.S.B.C. 1979, chap. 418, sec. 4)—Payment of Claims		40,456	40,456	40,456	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds		4,996,445	4,996,445	4,996,445	
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Consumer and Corporate Relations (Vote 14)		143,003	143,003	95,269	47,734
	—Transfer from the Ministry of Consumer and Corporate Relations (Vote 15)		13,920,981	13,920,981	13,768,628	152,353
	Special Accounts—					
	Purchasing Commission Act (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))—Purchasing Commission Working Capital Account		494,047	494,047	494,047	
	Special Funds—					
	Resource Revenue Stabilization Fund Act (S.B.C. 1982, chap. 24, sec. 4)—Resource Revenue Stabilization Fund		627,210,303	627,210,303	627,210,303	
	Less transfer to the General Fund from the Resource Revenue Stabilization Fund		(627,210,303)	(627,210,303)	(627,210,303)	
		63,554,284	**22,036,386**	**85,590,670**	**84,284,291**	**1,306,379**

	Ministry of Forests and Lands					
33	Minister's Office	186,345		186,345	137,618	48,727
34	Forest and Range Management	236,372,520				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		(4,863,248)	231,509,272	230,290,238	1,219,034
35	Fire Suppression Program	50,500,000		50,500,000	46,120,576	4,379,424
36	Forest Resource Development Subsidiary Agreement (ERDA)	39,688,726		39,688,726	38,764,654	924,072
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds		1,087	1,087	1,087	
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 56)		208,882	208,882	205,260	3,622
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 57)		21,076,439	21,076,439	20,407,858	668,581
	Special Accounts—					
	Forest Act (R.S.B.C. 1979, chap. 140, sec. 87.1)—Small Business Enterprise	18,000,000		18,000,000	17,737,839	262,161
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from the Ministry of Lands, Parks and Housing—Crown Land		36,200,000			
	Ministry of Lands, Parks and Housing Act (R.S.B.C. 1979, chap. 277, sec. 7 (2))—Crown Land		3,361,796	39,561,796	39,561,796	
	Special Funds—					
	Forest Stand Management Fund Act (S.B.C. 1986, chap. 8, sec. 3) —Forest Stand Management	20,000,000		20,000,000	12,425,201	7,574,799
	Less transfer to the Special Fund from Vote 34	(20,000,000)		(20,000,000)	(20,000,000)	
		344,747,591	**55,984,956**	**400,732,547**	**385,652,127**	**15,080,420**

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ended March 31, 1987	Other Authorizations	Total		
	Ministry of Health	$	$	$	$	$
37	Minister's Office	207,950		207,950	176,230	31,720
38	Management Operations	70,978,395		70,978,395	70,175,567	802,828
39	Medical Services Commission	557,348,190				
	Statutory—					
	Medical Services Commission Act (R.S.B.C. 1979, chap. 255, sec. 12)		6,045,698	563,393,888	563,393,888	
40	Preventive and Community Health Care Services	217,919,511				
	Supplement—Special Warrant No. 4		4,180,000	222,099,511	221,141,988	957,523
41	Institutional Services	1,788,094,441				
	Supplement—Special Warrant No. 4		97,320,000	1,885,414,441	1,885,300,286	114,155
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	Special Accounts—					
	Health Improvement Appropriation Act (S.B.C. 1986, chap. 9, sec. 1)—Health Improvement Fund	120,000,000		120,000,000	119,960,923	39,077
		2,754,548,487	**107,545,698**	**2,862,094,185**	**2,860,148,882**	**1,945,303**
	Ministry of Social Services and Housing					
42	Minister's Office	216,236		216,236	199,094	17,142
43	Ministry Programs	1,486,348,994		1,486,348,994	1,484,560,253	1,788,741
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 57)		18,466,011	18,466,011	16,220,707	2,245,304
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 58)		10	10		10
	Special Accounts—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from the Ministry of Lands, Parks and Housing—Provincial Home Acquisition		5,835,000			
	Home Conversion and Leasehold Loan Act (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21 (1))—Provincial Home Acquisition		2,140,642	7,975,642	7,975,642	
		1,486,565,230	**26,441,663**	**1,513,006,893**	**1,508,955,696**	**4,051,197**

	Ministry of Economic Development					
44	Minister's Office	215,347		215,347	190,667	24,680
45	Ministry Operations	46,581,925		46,581,925	32,500,003	14,081,922
46	Economic and Regional Development Subsidiary Agreements (ERDA)	16,338,000		16,338,000	2,104,101	14,233,899
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Intergovernmental Relations (Vote 48)		688,756	688,756	688,289	467
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 49)		169,768	169,768	136,711	33,057
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 50)		13,818,171	13,818,171	7,881,558	5,936,613
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 52)		7,785,000	7,785,000	7,784,509	491
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 53)		4,200,000	4,200,000	983,373	3,216,627
	—Transfer from the Ministry of Tourism, Recreation and Culture (Vote 71)		97,035	97,035	97,035	
	Public Service Act (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England		5,284	5,284	5,284	
	Ocean Falls Corporation Repeal Act (S.B.C. 1983, chap. 7, sec. 2 (1) (d))		599,539	599,539	599,539	
	Special Funds—					
	Industrial Development Fund Act (R.S.B.C. 1979, chap. 194, sec. 1 (3))—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	1,613,000	426,133	2,039,133	2,039,133	
	Low Interest Loan Assistance Revolving Fund Act (S.B.C. 1985, chap. 44, sec. 2)—Low Interest Loan Assistance Revolving Fund	1,349,000	1,166,832	2,515,832	2,515,832	
	Less transfer to the Low Interest Loan Assistance Revolving Fund from Vote 45		(5,000,000)	(5,000,000)	(5,000,000)	
		66,097,272	**23,956,518**	**90,053,790**	**52,526,034**	**37,527,756**

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ended March 31, 1987	Other Authorizations	Total		
		$	$	$	$	$
	Ministry of Intergovernmental Relations					
47	Minister's Office	134,879		134,879	134,176	703
48	Intergovernmental Relations	2,557,122				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Premier's Office		(365,436)			
	—Transfer to the Ministry of Advanced Education and Job Training		(90,135)			
	—Transfer to the Ministry of Economic Development		(688,756)			
	—Transfer to the Ministry of Provincial Secretary and Government Services		(42,200)	1,370,595	1,347,410	23,185
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Attorney General (Vote 11)		272,995	272,995	266,870	6,125
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)		157,700	157,700	133,881	23,819
	Special Funds—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Provincial Secretary and Government Services—First Citizens' Fund		1,973,000	1,973,000	1,204,777	768,223
		2,692,001	**1,217,168**	**3,909,169**	**3,087,114**	**822,055**
	Ministry of International Trade, Science and Investment					
49	Minister's Office	169,768				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Economic Development		(169,768)			
50	Ministry Operations	14,546,387				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Economic Development		(13,818,171)			
	—Transfer to the Ministry of Provincial Secretary and Government Services		(728,216)			

51	Government Telecommunication Services	10				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Provincial Secretary and Government Services		(10)			
52	Science and Technology	7,785,000				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Economic Development		(7,785,000)			
53	Science and Technology Development Subsidiary Agreement (ERDA)	4,200,000				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Economic Development		(4,200,000)			
		26,701,165	**(26,701,165)**			
	Ministry of Labour and Consumer Services					
54	Minister's Office	205,714		205,714	189,458	16,256
55	Ministry Operations	63,786,153				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Advanced Education and Job Training		(38,847,245)			
	—Transfer to the Ministry of Municipal Affairs		(10,678,193)	14,260,715	14,060,743	199,972
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Consumer and Corporate Affairs (Vote 14)		69,801	69,801	68,627	1,174
	—Transfer from the Ministry of Consumer and Corporate Affairs (Vote 15)		6,850,074	6,850,074	6,848,610	1,464
		63,991,867	**(42,605,563)**	**21,386,304**	**21,167,438**	**218,866**

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

Vote No.	Description	Total Appropriations				
		Estimated for the 12 Months Ended March 31, 1987	Other Authorizations	Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
	Ministry of Lands, Parks and Housing					
56	Minister's Office	208,882				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Forests and Lands		(208,882)			
57	Ministry Operations	76,394,060				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Environment and Parks		(33,773,080)			
	—Transfer to the Ministry of Forests and Lands		(21,076,439)			
	—Transfer to the Ministry of Municipal Affairs		(3,078,530)			
	—Transfer to the Ministry of Social Services and Housing		(18,466,011)			
58	British Columbia Home Program	10				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Social Services and Housing		(10)			
	Statutory—					
	Special Accounts—					
	Ministry of Lands, Parks and Housing Act (R.S.B.C. 1979, chap. 277, sec. 7 (2))—Crown Land	36,200,000				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Forests and Lands		(36,200,000)			
	Home Conversion and Leasehold Loan Act (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21 (1))—Provincial Home Acquisition	5,835,000				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Social Services and Housing		(5,835,000)			
	University Endowment Land Act (R.S.B.C. 1979, chap. 420, sec. 3 (1))—University Endowment Lands Administration	3,193,244				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Municipal Affairs		(3,193,244)			
		121,831,196	**(121,831,196)**			

	Ministry of Municipal Affairs					
59	Minister's Office	189,745		189,745	187,747	1,998
60	Ministry Operations	6,471,496		6,471,496	6,201,019	270,477
61	Municipal Revenue Sharing	227,000,000		227,000,000	227,000,000	
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Attorney General (Vote 11)		2,923,203	2,923,203	2,923,056	147
	—Transfer from the Ministry of Labour and Consumer Services (Vote 55)		10,678,193	10,678,193	10,667,390	10,803
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 57)		3,078,530	3,078,530	3,044,554	33,976
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 69)		555,000	555,000	555,000	
	Special Accounts—					
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 2 (1))—Downtown Revitalization	900,000		900,000	797,992	102,008
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Lands, Parks and Housing—University Endowment Lands Administration		3,193,244	3,193,244	2,038,424	1,154,820
	Special Funds—					
	Revenue Sharing Act (R.S.B.C. 1979, chap. 368, sec. 3)—Revenue Sharing Fund	223,100,000		223,100,000	218,671,136	4,428,864
	Less Transfer to the Revenue Sharing Fund from Vote 61	(227,000,000)		(227,000,000)	(227,000,000)	
		230,661,241	**20,428,170**	**251,089,411**	**245,086,318**	**6,003,093**
	Ministry of Advanced Education and Job Training					
62	Minister's Office	141,717		141,717	140,364	1,353
63	Ministry and Council Operations	7,701,503		7,701,503	7,476,049	225,454
64	Universities, Colleges and Institutes	609,352,656		609,352,656	606,389,686	2,962,970
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Intergovernmental Relations (Vote 48)		90,135	90,135	90,135	
	—Transfer from the Ministry of Labour and Consumer Services (Vote 55)		38,847,245	38,847,245	36,515,311	2,331,934
		617,195,876	**38,937,380**	**656,133,256**	**650,611,545**	**5,521,711**

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ended March 31, 1987	Other Authorizations	Total		
	Ministry of Provincial Secretary and Government Services	$	$	$	$	$
65	Minister's Office	194,140		194,140	192,457	1,683
66	Ministry Operations	53,928,862				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Premier's Office		(134,294)			
	—Transfer to the Ministry of Attorney General		(5)			
	—Transfer to the Ministry of Intergovernmental Relations		(157,700)			
	—Transfer to the Ministry of Tourism, Recreation and Culture		(22,727,504)	30,909,359	28,608,311	2,301,048
67	Government Information Services	15,338,028		15,338,028	10,437,641	4,900,387
68	Pensions and Employee Benefits Administration	10		10		10
69	Pensions and Employee Benefits Contributions	10				
	Statutory—					
	Legislative Assembly Allowances and Pension Act (R.S.B.C. 1979, chap. 228, sec. 28 (1)		6,787,427	6,787,437	6,787,437	
	Statutory—					
	Election Act (R.S.B.C. 1979, chap. 103, sec. 191 (1))—1986 General Election expenses		9,909,196	9,909,196	9,909,196	
	Inquiry Act (R.S.B.C. 1979, chap. 103, sec. 18)—Social Housing Commission		439,400	439,400	439,400	
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 29)		12,654,852	12,654,852	12,614,066	40,786
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 30)		555,000			
	—Transfer to the Ministry of Municipal Affairs		(555,000)			
	—Transfer from the Ministry of Intergovernmental Relations (Vote 48)		42,200	42,200	35,465	6,735
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 50)		728,216	728,216	643,034	85,182
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 51)		10	10		10
	—Transfer from the Ministry of Transportation and Highways (Vote 73)		5,500	5,500	4,673	827
	—Transfer from the Ministry of Transportation and Highways (Vote 78)		7,841,098	7,841,098	7,449,868	391,230

Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14 (16))		493	493	493	
Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) net of recoveries					
Inquiry Act (R.S.B.C. 1979, chap. 198, secs. 8 and 17)		6,000	6,000	6,000	
Special Accounts—					
Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7 (1)) —Provincial Computerization of Libraries	329,870				
Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Tourism, Recreation and Culture		(329,870)			
Special Funds—					
Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 6)—British Columbia Cultural Fund	1,594,000				
Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Tourism, Recreation and Culture		(1,594,000)			
Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 3)—First Citizens Fund	1,973,000				
Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Intergovernmental Relations		(1,973,000)			
Lottery Act (R.S.B.C. 1979, chap. 249, secs. 6 and 7)—Lottery Fund	110,100,000	179,421,741	289,521,741	289,521,741	
Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 4)—Physical Fitness and Amateur Sports Fund	1,645,000				
Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Tourism, Recreation and Culture		(1,645,000)			
	185,102,920	**189,274,760**	**374,377,680**	**366,649,782**	**7,727,898**

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

		Total Appropriations				
Vote No.	Description	Estimated for the 12 Months Ended March 31, 1987	Other Authorizations	Total	Actual Expenditure	Net Under Expenditure
	Ministry of Tourism, Recreation and Culture	$	$	$	$	$
70	Minister's Office	186,423		186,423	171,937	14,486
71	Ministry Operations	17,193,217				
	Supplement—Special Warrant No. 2		1,740,000			
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Economic Development		(97,035)			
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		375,289	19,211,471	19,211,471	
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Environment and Parks (Vote 57)		2,518,618	2,518,618	2,502,684	15,934
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)		22,727,504	22,727,504	22,663,064	64,440
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) net of recoveries					
	Special Accounts—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Provincial Secretary and Government Services—Provincial Computerization of Libraries		329,870	329,870	37,515	292,355
	Special Funds—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Provincial Secretary and Government Services—British Columbia Cultural Fund		1,594,000	1,594,000	1,575,576	18,424
	—Transfer from the Ministry of Provincial Secretary and Government Services—Physical Fitness and Amateur Sports Fund		1,645,000	1,645,000	1,499,209	145,791
		17,379,640	**30,833,246**	**48,212,886**	**47,661,456**	**551,430**
	Ministry of Transportation and Highways					
72	Minister's Office	226,849		226,849	213,523	13,326
73	Administration and Services Department	13,278,396				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Provincial Secretary and Government Services		(5,500)	13,272,896	13,272,433	463

74	Highway Operations Department	861,654,342				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		4,999,705	866,654,047	866,654,047	
75	Motor Vehicle Department	31,870,389		31,870,389	30,363,377	1,507,012
76	Motor Carrier Commission and Branch	2,721,973		2,721,973	2,713,296	8,677
77	Transportation Policy Department	83,035,652		83,035,652	81,254,470	1,781,182
78	Air Services Branch	7,841,098				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Provincial Secretary and Government Services		(7,841,098)			
		1,000,628,699	**(2,846,893)**	**997,781,806**	**994,471,146**	**3,310,660**
	Other Appropriations					
79	Student Employment Programs (Ministry of Advanced Education and Job Training)	15,000,000		15,000,000	13,743,664	1,256,336
80	Transit Services (Ministry of Municipal Affairs)					
	Statutory	162,145,000				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))—Prior Year Budget Allocation		(786,570)	161,358,430	160,757,156	601,274
81	Management of the Public Debt (Ministry of Finance and Corporate Relations)	457,900,000		457,900,000	393,580,608	64,319,392
82	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000		50,000,000	30,465,751	19,534,249
	Statutory—					
	Special Accounts—					
	Education Excellence Appropriation Act (S.B.C. 1986, chap. 6, sec. 1)—Fund for Excellence in Education	110,000,000		110,000,000	109,478,739	521,261
		795,045,000	**(786,570)**	**794,258,430**	**708,025,918**	**86,232,512**
	Total Consolidated Revenue Fund Expenditure	**9,643,000,000**	**383,090,159**	**10,026,090,159**	**9,798,649,915**	**227,440,244**

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

Vote No.	Description	Total Appropriations: Estimated for the 12 Months Ended March 31, 1987	Total Appropriations: Other Authorizations	Total Appropriations: Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
	Summary					
	Voted Expenditure	9,200,000,000	35,132,192	9,235,132,192	9,047,266,767	187,865,425
	Statutory—					
	Special Accounts	295,000,000	5,996,485	300,996,485	298,204,342	2,792,143
	Special Funds	426,400,000	808,225,009	1,234,625,009	1,183,486,265	51,138,744
	Special Warrants		130,090,000	130,090,000	129,018,322	1,071,678
	Various Acts		35,856,776	35,856,776	35,856,776	
	Less Inter-Fund Transfers	(278,400,000)	(632,210,303)	(910,610,303)	(895,182,557)	(15,427,746)
	Total Consolidated Revenue Fund Expenditure	**9,643,000,000**	**383,090,159**	**10,026,090,159**	**9,798,649,915**	**227,440,244**

For details of amounts referred to under section 22 of the *Financial Administration Act*, see Section D of the Public Accounts.

STATEMENT OF COMBINED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION FOR THE FISCAL YEAR ENDED MARCH 31, 1987

	In Thousands	
	1987	1986
	$	$
Grants and contributions	7,291,702	6,571,291
Salaries and benefits	1,175,285	1,124,900
Operating costs	1,008,460	1,029,474
Asset acquisitions	478,851	594,785
Other	729,146	685,920
Recoveries	(884,793)	(860,080)
	9,798,651	9,146,290

COMBINED FINANCIAL STATEMENTS
STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1987

That debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions and accrued interest or dividends outstanding.

	In Thousands	
	1987 Net Outstanding[2]	1986 Net Outstanding[2]
Municipalities and other local governments—	$	$
(1) Guarantees authorized pursuant to the *Municipalities Assistance Act*, sec. 3	1,698	2,633
(2) Guarantees authorized pursuant to the *Municipal Act*, sec. 854 — Debentures	13,096	14,311
Subtotal, municipalities and other local governments	14,794	16,944
Government services—		
(3) Guarantees authorized pursuant to the *British Columbia Buildings Corporation Act*, sec. 13[1]—		
Debentures	265,011	468,115
(4) Guarantees authorized pursuant to the *System Act*, sec. 20[1] — Debentures	23,575	51,525
Subtotal, government services	288,586	519,640
Health and education—[4]		
(5) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9[1]—		
Debentures	367,703	382,019
(6) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56—		
Student aid loans	31,046	20,898
Riverview Hospital Volunteer Association		11
Simon Fraser University — Debentures	3,812	
(7) Guarantees authorized pursuant to the *Hospital District Finance Act*, sec. 9[1]—		
Debentures	714,732	712,335
(8) Guarantees authorized pursuant to the *School District Capital Finance Act*, sec. 9[1]—		
Debentures	878,283	912,496
Subtotal, health and education	1,995,576	2,027,759
Economic development—		
(9) Guarantees authorized pursuant to the *Agricultural Credit Act*, sec. 3	3,049	4,143
(10) Guarantees authorized pursuant to the *British Columbia Enterprise Corporation Act*, sec. 6[1]	29,264	30,079
(11) Guarantees authorized pursuant to the *British Columbia Railway Finance Act*, sec. 10[1]—		
Capital leases	25,490	25,957
1st preferred shares — BC Rail Ltd.	204,625	200,000
(12) Guarantees authorized pursuant to the *British Columbia Transit Act*, sec. 22[1]—		
Bonds and debentures	53,656	55,303
Notes		49,280
Capital leases	180,820	186,006

(13) Guarantees authorized pursuant to the *Development Corporation Act*, sec. 15[1]—		
Bonds and Notes	93,855	316,618
Less: held by the British Columbia Housing and Employment Development Financing Authority	(29,129)	(135,586)
	64,726	181,032
(14) Guarantees authorized pursuant to the *Farm Product Industry Act*, sec. 2	1,430	280
(15) Guarantees authorized pursuant to the *Ferry Corporation Act*, sec. 18[1]—		
Notes	42,427	42,836
Capital leases	43,466	43,977
(16) Indemnities authorized pursuant to the *Financial Administration Act*, sec. 56 —		
W.L.C. Developments Ltd.	4,093	21,277
The Terry Fox Medical Research Foundation, *et al*	8,000	8,046
Canadian Commercial Bank		14,228
Moli Energy Limited	20,000	15,748
National Homes Limited	43	65
(17) Guarantees authorized pursuant to the *Housing and Employment Development Financing Act*, secs. 5 and 6[1] — Bonds and debentures	2,226	149,437
(18) Guarantees authorized pursuant to the *Ministry of Transportation and Highways Act*, sec. 66, re: British Columbia Steamship Company (1975) Ltd.[1]		5,669
(19) Guarantees authorized pursuant to the *Petroleum Corporation Act*, secs. 10 and 12[1]	30,000	30,000
Subtotal, economic development	713,315	1,063,363
Utilities—		
(20) Guarantees authorized pursuant to the *Hydro and Power Authority Act*, sec. 44[1]—		
Bonds and debentures	7,476,923	8,386,194
Subtotal, utilities	7,476,923	8,386,194
Grand total, all guaranteed debt	10,489,194	12,013,900
Less: Amounts included above held by General and Special Funds[3]	(17,018)	(38,899)
Net total, all guaranteed debt	10,472,176	11,975,001

---

[1] *See* Section F of the Public Accounts for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies.

[2] Net outstanding guaranteed debt includes gross principal debt and accrued interest less sinking fund balances, and represents the total amount of contingent liability of the Government arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

[3] As a result of Government financing and investment policies, in addition to guaranteed debt held by the General and Special Funds of the Government, $2.1 billion of guaranteed debt is held by Trust Funds actively managed by the Government.

[4] The Government is directly responsible for paying 56.6% to 100% of debt service costs for health and education debt through various grant formulas. In 1986/87 the contributions totalled approximately $275 million or 77.5 per cent of debt service costs.

COMBINED FINANCIAL STATEMENTS
STATEMENT OF INFORMATION REQUIRED UNDER SECTION 8 (2) (b) (iii) OF THE *FINANCIAL ADMINISTRATION ACT*
FOR THE FISCAL YEAR ENDED MARCH 31, 1987

	In Thousands			
Ministry	Money Refunded	Assets and Uncollectible Debts Written-Off	Debts and Obligations Forgiven	Remissions Made
	$	$	$	$
Advanced Education and Job Training		10		
Attorney General	223			
Economic Development		3,294		
Education	3,959			
Energy, Mines and Petroleum Resources		3		
Environment and Parks	50		3	
Finance and Corporate Relations	683	14,924		1,719
Forests and Lands	877	1,664	860	
Health	147	622		
Municipal Affairs	26			
Provincial Secretary and Government Services		1		
Social Services and Housing		247	26	
Transportation & Highways		42		
Total 1987	5,965	20,807	889	1,719
Total 1986	11,233	10,900	5,159	2,703

This statement includes amounts authorized by sections 13, 14, 15 and 16 of the *Financial Administration Act*. Amounts authorized for refund, write-off, forgiveness or remission by other statutes are not shown separately in these financial statements.

CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE

CONTENTS

Page
Auditor General's Report B 3
Consolidated Balance Sheet B 5
Consolidated Statement of Revenue and Expenditure B 6
Consolidated Statement of Changes in Cash and Temporary Investments B 7
Notes to Consolidated Financial Statements B 8

SUPPLEMENTARY STATEMENTS

Statement of Entities Recorded on a Consolidated or Equity Basis B 19
Statement of Operating Results of Consolidated Crown Corporations B 20
Statement of Equity in Commercial Enterprises B 21
Statement of Equity in Transportation Companies and Commercial Enterprises B 22
Statement to Reconcile Corporate Equity to Equity of Province B 23
Statement of Guaranteed Debt B 24

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the consolidated balance sheet of the Government of the Province of British Columbia as at 31 March 1987, and the consolidated statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these consolidated financial statements present fairly the financial position of the Government of the Province of British Columbia as at 31 March 1987 and the results of its operations and the changes in its financial position for the year then ended on a consolidated basis in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.

Robert J. Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
31 August 1987

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1987

		In Thousands	
	Note	1987	1986
ASSETS		$	$
Cash and temporary investments	2	219,287	308,608
Accounts receivable	3	900,993	805,023
Inventories	4	105,327	119,764
Investments in and amounts due from Crown corporations and agencies	5	1,872,475	1,470,768
Loans, advances and other investments	6	205,708	224,346
Mortgages receivable	7	303,893	285,393
Fiscal Agency loans	8	3,772,028	3,122,820
Other assets	9	158,173	192,133
		7,537,884	**6,528,855**
LIABILITIES AND NET EQUITY			
Liabilities:			
Accounts payable and accrued liabilities	10	1,353,594	1,265,092
Due to Crown corporations and agencies	11	17,829	12,014
Deferred revenue	12	245,618	365,958
Public debt	13	9,193,772	7,524,152
		10,810,813	9,167,216
Net equity (deficiency)	14	(3,272,929)	(2,638,361)
		7,537,884	**6,528,855**
Fixed Assets	1		
Contingencies and Commitments	15		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

F. A. RHODES
Deputy Minister of Finance and
Corporate Relations

D. B. MARSON
Comptroller General

CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1987

In Thousands

	1987				1986
	Consolidated Revenue Fund (A 6)	Consolidated Crown Corporations (B 20)	Transfers Between Consolidated Revenue Fund and Crown Corporations	Total	Total
REVENUE	$	$	$	$	$
Taxation	4,861,505			4,861,505	4,649,401
Natural resources	657,591	2,824		660,415	758,757
Other	589,526	1,258,676	(20,132)	1,828,070	1,423,776
Contributions from Government enterprises	447,605	1,156,289	(1,160,668)	443,226	401,395
Contributions from the Federal Government	1,993,257	155		1,993,412	1,825,740
Total revenue	8,549,484	2,417,944	(1,180,800)	9,786,628	9,059,069
EXPENDITURE					
Health	2,881,051	969,789	(687,470)	3,163,370	2,837,398
Social services	1,491,943			1,491,943	1,526,900
Education	1,913,915	6,032	(9,676)	1,910,271	1,732,385
Transportation and communications	975,418		(33,096)	942,322	1,043,172
Natural resources, trade and industrial development	614,938	468,877	(282,216)	801,599	978,503
Protection of persons and property	453,257	20,429	(89,566)	384,120	359,910
Aid to local government	392,322	2,046	(1,410)	392,958	298,876
Debt servicing	393,581	414,511	(8,818)	799,274	776,168
General government	195,564	230,166	(37,690)	388,040	320,197
Housing	101,902	46,759	(18,219)	130,442	115,287
Recreation and cultural services	66,658	2,019	(2,639)	66,038	74,800
Other	318,102	(155,793)	(10,000)	152,309	183,075
Total expenditure	9,798,651	2,004,835	(1,180,800)	10,622,686	10,246,671
Net Operating Expenditure for the Year	(1,249,167)	413,109		(836,058)	(1,187,602)
NON-OPERATING TRANSACTIONS					
Adjustment of investments in and amounts due from Crown corporations and agencies (note 5 (f))				315,132	
Increase (Decrease) in Unremitted Equity of Transportation Companies and Commercial Enterprises (B 22)				(113,642)	331,103
Consolidated Net Expenditure for the Year (Note 14)				(634,568)	(856,499)

The accompanying notes and supplementary statements are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987

In Thousands

	1987		1986	
		$		$
OPERATING TRANSACTIONS				
Net expenditure for the year		(634,568)		(856,499)
Non-cash items included in net expenditure				
Accounts receivable (increases)	(95,970)			
Accounts payable increases	88,502			
Due from Crown corporations (increases)	(401,707)			
Other under $10 million	5,815			
		(403,360)		(132,409)
Cash items applicable to future operations		15,326		157,804
Cash used for operations		(1,022,602)		(831,104)
INVESTMENT TRANSACTIONS				
Loans, advances and other investments repayments	18,638		38,447	
Mortgages receivable (issues)	(18,500)		(6,884)	
Divestment of (investment in) other assets	(87,269)		(25,304)	
Cash derived from (used for) investments		(87,131)		6,259
Total financial requirements		(1,109,733)		(824,845)
FINANCING TRANSACTIONS (Net)				
Increase in Public Debt issues	1,669,620		1,130,828	
Less: used for Fiscal Agency loans	(649,208)		(278,156)	
Cash derived from financing		1,020,412		852,672
Increase (decrease) in cash and temporary investments		(89,321)		27,827
Balance — Beginning of Year		308,608		280,781
Balance — End of Year		219,287		308,608

The accompanying notes and supplementary statements are an integral part of these financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987

1. Significant Accounting Policies

(a) Reporting Entity

These financial statements include the accounts of the following entities which have been consolidated for reporting purposes:

(i) the General Fund — it includes all transactions and balances of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission;

(ii) Special Funds — these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes;

(iii) Crown Service corporations — these are considered to be extensions of existing Government programs; and

(iv) certain Provincial corporations and agencies — considered to support existing Government programs.

Certain Crown corporations which have been identified as transportation and commercial enterprises, and which are intended to be run on commercial lines, are recorded in these financial statements on an equity basis. A schedule of entities recorded on a consolidated or equity basis may be found on B 19.

The British Columbia Housing and Employment Development Financing Authority is not recorded in these financial statements because it is designed to finance housing and other capital projects managed by the private sector without any Provincial government funding. Also excluded are health and educational institutions which are legally distinct from Government and whose boards are required to report separately on their stewardship.

The Natural Gas Price Adjustment Fund, administered by British Columbia Petroleum Corporation, has not been consolidated, as the Fund is held for subsequent distribution to natural gas producers.

The Workers' Compensation Board of British Columbia has neither been consolidated nor recorded on an equity basis because it carries on a quasi-insurance activity funded by contributions from employers and it is not intended to be run on commercial lines. Similarily, the activities of the Insurance Corporation of British Columbia have neither been consolidated nor recorded on an equity basis because it operates as a self-sustaining entity.

Since the purpose of the British Columbia Assessment Authority is to establish and maintain uniform provincial assessments, largely for municipalities, it has neither been consolidated nor recorded on an equity basis in these financial statements.

Separate financial statements for entities which have been either consolidated or recorded on an equity basis in these financial statements are included in Section F of the Public Accounts except for British Columbia Enterprise Corporation and B.C. Pavilion Corporation (after restructuring) which are represented by the statements of the British Columbia Development Corporation (before restructuring) and B.C. Place Ltd. (before restructuring) (*See* note 5). Section F also includes financial statements for all major Provincial government entities, as well as those for all public bodies which are audited by the Auditor General.

(b) Principles of Consolidation

The accounts of the Crown Service and Provincial corporations are consolidated with the General Fund and Special Funds after adjusting them to conform with the accounting policies described below. Inter-company accounts and inter-fund revenue and expenditure transactions are eliminated upon consolidation.

The transportation and commercial enterprises, which maintain their accounts in accordance with accounting principles applicable to commercial entities, are included on an equity basis without adjusting them to conform with the accounting policies described below. Inter-company accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated. Also eliminated is an unamortized gain on the defeasance of British Columbia Railway Company's historic debt.

No adjustments are made on consolidation to those consolidated entities whose fiscal year-ends are not the same as that of the Government, where the effect of adjustment would not be significant to the consolidated operating results.

(c) Basis of Accounting

The accrual basis of accounting is used which, for these consolidated financial statements, is specifically expressed as follows:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

1. Significant Accounting Policies — Continued

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act*, 1977, are recorded on a cash basis.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Grants and contributions (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized, with the exception that social assistance payments during a given month to meet the needs of recipients in an ensuing month are recorded as expenditure in the period to which the payments apply.

Recoveries of expenditure may be permitted as a credit to the appropriate expenditure account when:

(i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;

(ii) provision for them has been approved through the Estimates or by Treasury Board; and

(iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed term monetary assets and liabilities are reported as a deferred charge and amortized over the remaining terms of the related items on a straight line basis.

Non-monetary assets and liabilities are translated at historical rates of exchange.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments include short-term investments recorded at the lower of cost or market value.

Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, or market value. Income attributed to the units represents the unit holders' share of interest earned by the Portfolio and is only realizable by unit holders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

1. Significant Accounting Policies — Continued

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost or net realizable value.

Investments in and Amounts Due from Crown Corporations and Agencies

Investments in those Crown corporations which have been identified as transportation companies and commercial enterprises and which are intended to be run on commercial lines are recorded on an equity basis of accounting. Under this method the Government records its investments (including long-term advances) at cost, adjusted for increases and decreases in the investees' net assets. Since the Government ensures the ongoing activities of these enterprises, full account is taken of losses in the investee companies, even where the cumulative losses exceed the original investment.

Amounts due from Crown corporations and agencies represent amounts other than trade receivables which will be realized in the following year.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Fiscal Agency Loans

Fiscal agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount and sinking fund balances. Discount is amortized on an effective yield basis. (Prior to April 1, 1986 discount was amortized on a straight line basis. The effect of the change on these financial statements is insignificant.)

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the Province, not including property under development, are recorded at a nominal value of $1.

Accounts Payable and Accrued Liabilities

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations and Agencies

Amounts due to Crown corporations and agencies represent liabilities incurred, other than trade payables, which are repayable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year-end relating to revenue that will be earned in subsequent fiscal years.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

1. Significant Accounting Policies — Continued

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia, Fiscal Agency loans and direct debt obligations of consolidated Crown corporations. These obligations are recorded at principal less unamortized discount and sinking fund balances where applicable. Discount is amortized on an effective yield basis. (Prior to April 1, 1986 discount was amortized on a straight line basis. The effect of the change on these financial statements is insignificant.)

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions and accrued interest or dividends outstanding.

Commitments

Commitments represent obligations of the consolidated entities for capital contracts and extraordinary program commitments to the extent of contracts and agreements in place at the year-end, as disclosed in the audited financial statements of the Government and the related Crown corporations and agencies.

2. Cash and Temporary Investments

Included in temporary investments are units in the Province of British Columbia Pooled Investment Portfolios (established pursuant to the *Financial Administration Act*, section 36 (9) (a)) amounting to $282.8 million.

3. Accounts Receivable

	In Thousands	
	1987	1986
	$	$
Taxes receivable	408,662	452,733
Local government bodies	1,869	1,834
Government of Canada	206,343	62,840
Ministerial accounts receivable	169,391	186,791
Accrued interest	42,392	39,538
Crown corporations and agencies	22,832	13,173
	851,489	756,909
Less: Provision for doubtful accounts	(70,193)	(71,826)
	781,296	685,083
Accounts receivable of consolidated Crown corporations:		
British Columbia Buildings Corporation	1,753	1,460
British Columbia Educational Institutions Capital Financing Authority	17,857	17,633
British Columbia Food Exhibitions Ltd.	19	341
British Columbia Health Care Research Foundation	43	35
British Columbia Heritage Trust	53	55
British Columbia Housing Management Commission	7,350	5,127
B.C. Pavilion Corporation		380
British Columbia Petroleum Corporation	4,596	4,366
British Columbia Place Ltd.		4,337
British Columbia Regional Hospital Districts Financing Authority	30,806	29,703
British Columbia School Districts Capital Financing Authority	47,307	47,855
British Columbia Systems Corporation	47	517
Creston Valley Wildlife Management Authority Trust Fund	6	8
Discovery Foundation	451	522
Expo 86 Corporation	2,084	3,260
Health Facilities Association of British Columbia	187	134
Knowledge Network of the West Communications Authority	57	58
Legal Services Society	123	84
Medical Services Commission of British Columbia	6,559	3,880
Provincial Capital Commission	216	141
Provincial Rental Housing Corporation	150	
Science Council of British Columbia	33	44
	900,993	805,023

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

4. Inventories

	In Thousands	
	1987	1986
	$	$
Consolidated Revenue Fund	105,305	109,652
Inventories of consolidated Crown corporations:		
B.C. Pavilion Corporation		62
Creston Valley Wildlife Management Authority Trust Fund	12	9
Provincial Capital Commission	10	8
W.L.C. Developments Ltd.		10,033
	105,327	119,764

5. Investments In and Amounts Due From Crown Corporations and Agencies

	In Thousands	
	1987	1986
	$	$
Equity investments — (B 22)	1,870,973	1,469,266
Amount due from Workers' Compensation Board of British Columbia	1,502	1,502
	1,872,475	1,470,768

(a) Definitions

Investments (including long-term advances) in those Crown corporations which have been identified as transportation companies and commercial enterprises are recorded at cost, adjusted for increases and decreases in the investees' net assets.

Amounts due represent amounts, other than trade receivables, which will be realized in the following year.

(b) British Columbia Petroleum Corporation (the Corporation)

Prior to July 1, 1985 the Corporation's retained earnings were recorded as due to the Province because these amounts were considered to have been collected in lieu of other forms of taxation. Subsequent to the *Natural Gas Price Act*, the Corporation is no longer a revenue collecting agent of the Province. Any transfer of funds to the Province will be applied to reduce the amount due from the Corporation. In 1986/87, the amount of this transfer was $15,000,000.

(c) Pacific Coach Lines Ltd. (the Company)

Effective March 31, 1984 the operations of Pacific Coach Lines Ltd. ceased and wind-up of the Company commenced. The wind-up of the Company will be completed following disposal of the remaining real estate assets. The Ministry of Municipal Affairs assumed responsibility for the Company effective September 1986.

(d) British Columbia Railway Company (the Company)

Due to a prolonged weakness of British Columbia Railway Company's financial position, the Province's investment in the capital stock of the Company was written down by $185.5 million in the fiscal year ended March 31, 1980, and a further $45 million in the fiscal year ended March 31, 1982.

During 1984, a capital grant of $429 million from the Province was used by the Company to defease its historic debt, resulting in a gain to the Company of $179 million. Subsequently the Company has reported operating profits of approximately $40 million each year. In view of the Company's restored profitability, the carrying value of the investment in British Columbia Railway Company has been written back to its original cost. The resulting valuation increase of $230.573 million in the Government's investment in Crown corporations is offset in these consolidated financial statements by an equal reduction in equity contributed and transferred to Crown corporations. Therefore there is no net effect on the consolidated equity of the Government.

(e) British Columbia Enterprise Corporation Restructuring:

- British Columbia Buildings Corporation; British Columbia Place Ltd.; British Columbia Development Corporation; and B.C. Pavilion Corporation.

The British Columbia Enterprise Corporation Financial Restructuring Act and Sections 1 to 7 and 9 of the *Miscellaneous Statutes Amendment Act (No. 3), 1987* came into force on August 20, 1987 and dealt with the restructuring of British Columbia Place Ltd. (BCP), British Columbia Development Corporation

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

5. Investments In and Amounts Due From Crown Corporations and Agencies—Continued

(BCDC), British Columbia Buildings Corporation (BCBC), and B.C. Pavilion Corporation. This legislation provided for the restructuring to be deemed to have occurred on March 31, 1987. The two Acts provided that the Lieutenant Governor in Council may, by order made before December 31, 1987, establish the March 31, 1987 value of property, assets, indebtedness and rights transferred. All transactions arising out of this legislation have been reflected in these financial statements.

BCP was renamed British Columbia Enterprise Corporation (BCEC), which the Government then purchased from BCBC by assuming direct responsibility for $143 million of BCBC's debt and by releasing BCBC from $62 million of Fiscal Agency Loans payable to the Government. All assets and liabilities of BCDC were transferred to BCEC. The Government then relieved BCEC of $404 million of debt by converting Fiscal Agency Loans receivable from BCEC to an investment in BCEC. The accumulated deficit of BCDC prior to restructuring amounted to $103 million and has been accounted for as a valuation adjustment to write down the Government's investment (*See* (f) below).

Prior to financial restructuring, BCP was fully consolidated in the Government's financial statements. Its fixed asset acquisitions and dispositions were treated as expenditure transactions upon consolidation in order to conform with the Government's stated accounting policies. Upon restructuring, accounting policy adjustments were made to reflect the value of the net assets previously treated as expenditures upon consolidation of BCP, which are now accounted for as assets of BCEC, an entity accounted for on the equity basis. This adjustment, amounting to $187 million, represents the net effect of the restructuring on the consolidated net expenditure for the year. (*See* (f) below).

Public facilities assets and liabilities were then transferred from BCEC to an existing subsidiary, B.C. Pavilion Corporation. Ownership of B.C. Pavilion Corporation was transferred from BCEC to the Government.

The result of the restructuring was the inclusion of all of the commercial assets (i.e. land for development and loan portfolio) in BCEC and the inclusion of the public facilities assets in B.C. Pavilion Corporation (e.g. B. C. Place Stadium and the B. C. Trade and Convention Centre Lease).

(f) Adjustment of Investments In and Amounts Due from Crown Corporations and Agencies

	In Thousands
	$
British Columbia Enterprise Corporation	
Accounting policy adjustments	187,371
Valuation adjustment	(102,812)
	84,559
British Columbia Railway Company	
Valuation adjustment (*See* (d) above)	230,573
	315,132

6. Loans, Advances and Other Investments

	In Thousands 1987	1986
	$	$
Consolidated Revenue Fund	154,114	177,784
Loans, advances and other investments by consolidated Crown corporations:		
British Columbia Petroleum Corporation	48,024	45,000
Knowledge Network of the West Communications Authority	1,369	1,562
Discovery Foundation	2,201	
	205,708	224,346

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

7. Mortgages Receivable

	In Thousands	
	1987	1986
	$	$
Consolidated Revenue Fund	299,593	281,272
Mortgages receivable of consolidated Crown corporations:		
British Columbia Heritage Trust		100
British Columbia Petroleum Corporation		64
British Columbia Place Ltd.		231
Health Facilities Association of British Columbia	4,300	3,726
	303,893	285,393

8. Fiscal Agency Loans

	In Thousands	
	1987	1986
	Total	Total
	$	$
British Columbia Assessment Authority	4,503	3,637
British Columbia Educational Institutions Capital Financing Authority	371,311	374,537
British Columbia Development Corporation		10,000
British Columbia Hydro and Power Authority	898,602	440,255
British Columbia Railway Company	74,110	93,260
British Columbia Regional Hospital Districts Financing Authority	614,416	607,949
British Columbia School Districts Capital Financing Authority	834,996	869,264
British Columbia Transit	781,844	660,061
Capital Project Certificate of Approval Program	63,339	34,860
Simon Fraser University		1,362
University of British Columbia	36,485	27,635
British Columbia Enterprise Corporation	15,491	
British Columbia Housing and Employment Development Financing Authority	24,364	
British Columbia Steamship Company (1975) Ltd.	3,111	
Greater Vancouver Sewerage and Water District	30,169	
Greater Vancouver Water District	19,287	
	3,772,028	3,122,820

9. Other Assets

	In Thousands	
	1987	1986
	$	$
Consolidated Revenue Fund	95,582	106,814
Other assets of consolidated Crown corporations:		
British Columbia Buildings Corporation	1,428	1,921
British Columbia Food Exhibitions Ltd.		15
British Columbia Housing Management Commission	985	947
B.C. Pavilion Corporation		28
British Columbia Petroleum Corporation	40,281	54,247
British Columbia Place Ltd.		1,026
British Columbia Regional Hospital Districts Financing Authority	4,995	3,457
British Columbia School Districts Capital Financing Authority	13,769	21,140
British Columbia Systems Corporation	507	935
Creston Valley Wildlife Management Authority Trust Fund	176	146
Discovery Foundation	230	1,349
Knowledge Network of the West Communications Authority	113	11
Legal Services Society	74	61
Provincial Capital Commission	16	23
Provincial Rental Housing Corporation	15	11
Science Council of British Columbia	2	2
	158,173	192,133

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1987	1986
	$	$
Consolidated Revenue Fund	1,082,634	982,918
Accounts payable of consolidated Crown corporations:		
British Columbia Buildings Corporation	35,930	32,398
British Columbia Educational Institutions Capital Financing Authority	16,793	17,021
British Columbia Food Exhibitions Ltd.	3	85
British Columbia Health Care Research Foundation	11	2
British Columbia Heritage Trust	39	16
British Columbia Housing Management Commission	5,711	3,450
B.C. Pavilion Corporation		687
British Columbia Petroleum Corporation	6,991	6,124
British Columbia Place Ltd.		13,346
British Columbia Regional Hospital Districts Financing Authority	33,276	32,294
British Columbia School Districts Capital Financing Authority	46,755	47,266
British Columbia Systems Corporation	15,688	6,616
Creston Valley Wildlife Management Authority Trust Fund	9	3
Discovery Foundation	626	910
Expo 86 Corporation	1,690	15,367
Health Facilities Association of British Columbia	354	447
Knowledge Network of the West Communications Authority	356	365
Legal Services Society	2,723	2,465
Medical Services Commission of British Columbia	103,081	100,090
Provincial Capital Commission	216	158
Provincial Rental Housing Corporation	600	2,451
Science Council of British Columbia	96	45
Universities Council	12	17
W.L.C. Developments Ltd.		551
	1,353,594	1,265,092

11. Due to Crown Corporations and Agencies

	In Thousands	
	1987	1986
	$	$
British Columbia Development Corporation		3,157
British Columbia Enterprise Corporation	5,775	
British Columbia Institute of Technology	14	
British Columbia Transit	3,584	1,237
Pacific Vocational Institute		9
Simon Fraser University	2,310	1,712
University of British Columbia	4,961	4,554
University of Victoria	1,185	1,011
Workers' Compensation Board of British Columbia		334
	17,829	12,014

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

12. Deferred Revenue

	In Thousands	
	1987	1986
	$	$
Motor vehicle licences and permits	74,585	71,633
Water rentals and recording fees	54,049	59,958
Petroleum, natural gas and mineral leases and fees	23,567	31,585
Canada Assistance Plan	32,098	30,473
Miscellaneous	28,670	16,978
Deferred revenue of consolidated Crown corporations:		
British Columbia Food Exhibitions Ltd.	33	541
British Columbia Housing Management Commission	327	214
B.C. Pavilion Corporation		14
British Columbia Place Ltd.		1,661
British Columbia Systems Corporation	215	486
Creston Valley Wildlife Management Authority Trust Fund	2	11
Discovery Foundation	208	188
Expo 86 Corporation		125,530
Knowledge Network of the West Communications Authority	137	44
Legal Services Society		519
Medical Services Commission of British Columbia	31,723	26,119
Provincial Capital Commission	4	4
	245,618	365,958

13. Public Debt

	In Thousands				
	1987				1986
		Less			
	Gross Debt	Sinking Funds Accumulated	Debt Held by Consolidated Entities	Net Debt	Net Debt
	$	$	$	$	$
Debt issued by:					
Consolidated Revenue Fund[1]	7,148,203	(129,677)	(2,163)	7,016,363	5,018,894
Crown corporations:					
British Columbia Buildings Corporation[1]	417,178	(48,232)	(123,922)	245,024	438,478
British Columbia Educational Institutions Capital Financing Authority	439,072	(65,597)	(22,430)	351,045	365,017
British Columbia Petroleum Corporation	30,000			30,000	29,915
British Columbia Place Ltd.					27,867
British Columbia Regional Hospital Districts Financing Authority	1,022,886	(335,371)	(12,000)	675,515	672,033
British Columbia School Districts Capital Financing Authority	1,516,937	(668,171)	(44,089)	804,677	846,319
British Columbia Systems Corporation	44,380	(3,728)	(15,826)	24,826	56,122
Expo 86 Corporation	98,643		(98,643)		
Health Facilities Association of British Columbia	100,335	(32,231)	(68,104)		
Provincial Rental Housing Corporation	67,634		(21,312)	46,322	46,422
W.L.C. Developments Ltd.					23,085
	10,885,268	(1,283,007)	(408,489)	9,193,772	7,524,152

Net debt repayment due in the next fiscal year is Canadian $479 million and U.S. $1 million and due within the next five years is Canadian $3,444 million and U.S. $152 million. Details of the various terms of repayment are available in the financial statements of each of the consolidated entities. Refer to Section F for Crown corporations' financial statements and to the Schedule of Public Debt in Section A for Combined General and Special Fund details.

[1] The 1987 Gross Debt is net of unamortized discount in the amount of $230 million for the Consolidated Revenue Fund and $9 million for the British Columbia Buildings Corporation.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

14. Net Equity (Deficiency)

	In Thousands	
	1987	1986
	$	$
Net equity (deficiency)—beginning of year	(2,638,361)	(1,781,862)
Net expenditure for the year	(634,568)	(856,499)
Net equity (deficiency)—end of year	(3,272,929)	(2,638,361)

Included in the net equity (deficiency) of these financial statements are $151 million set aside by special disposition of the Legislature for the specific use of Special Funds (1986—$250 million).

15. Contingencies and Commitments

(a) Guaranteed debt

Guaranteed debt as at March 31, 1987 totalled $8.1 billion. Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions and accrued interest or dividends outstanding. *See* Statement of Guaranteed Debt on B 24 for details.

(b) Contingent liabilities

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds $100,000:

- a number of airline companies are challenging the Province's authority to tax the fuel used in their operations and to collect sales tax on aircraft; the amount in issue exceeds $23 million;
- claims of $2 million and $2.5 million have been made regarding motor vehicle accidents;
- various claims totalling $13 million against assessments for social services, motive fuel, hotel room, logging, mining, and corporation capital taxes; and
- various legal actions totalling $12.1 million (each between $100,000 and $2 million) representing claims of damages to persons and property or other miscellaneous claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

(c) Commitments

At the end of each year there are a number of general commitments outstanding for ongoing programs and operations.

For reporting purposes in these financial statements, future expenditures of fully consolidated entities are recorded as a charge in the year in which the work or service is performed. Commitments for capital construction projects totalled approximately $148 million. Minimum payments under leases and other operating commitments totalled approximately $717 million.

Approved capital commitments for those entities reported on the equity basis totalled approximately $260 million and minimum payments under operating leases totalled approximately $111 million.

(d) Superannuation and pension actuarial valuations

(i) The Government has statutory responsibilities in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

(ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

15. Commitments and Contingencies — Continued

financial position of the fund. The reporting of the unfunded liability by the actuary does not indicate a current deficiency but, rather, indicates that deficiencies may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the latest actuarial valuations for the above funds are provided for information purposes:

	In Thousands	
	Public Service Superannuation as at March 31, 1984	College Pension as at August 31, 1985
	$	$
Total Actuarial Liability	3,957,322	310,126
Less assets:		
Fund	(1,660,012)	(130,113)
Present value of future contributions	(1,741,452)	(119,122)
Unfunded liability	555,858	60,891

(iii) In addition, the Government has a statutory responsibility to make specified employer contributions to the Teachers' Pension Fund on behalf of each board of school trustees; however, the *Pension (Teachers) Act* does not specify who is responsible for any deficiency that may arise in the Teachers' Pension Fund.

See Section G of the Public Accounts for further details of these plans.

16. Trust Funds

Amounts held and administered in trust by the Government at the end of the fiscal year were comprised of the following:

	In Thousands	
	1987	1986
	$	$
Superannuation, Pension and Long-term Disability Funds	8,387,393	7,455,520
Sinking Funds	2,715,332	2,511,014
Other Managed Trust Funds	468,873	703,351
Workers' Compensation Board of British Columbia	2,546,619	2,276,187
Custodial Deposits	352,033	341,069
	14,470,250	13,287,141

See Section C of the Public Accounts for further details.

17. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF ENTITIES RECORDED ON A CONSOLIDATED OR EQUITY BASIS FOR THE FISCAL YEAR ENDED MARCH 31, 1987

Crown Service Corporations Recorded on Consolidated Basis

British Columbia Buildings Corporation
British Columbia Systems Corporation

Provincial Corporations and Agencies Recorded on Consolidated Basis

British Columbia Educational Institutions Capital Financing Authority
British Columbia Food Exhibitions Ltd.
British Columbia Health Care Research Foundation
British Columbia Heritage Trust
British Columbia Housing Management Commission
B.C. Pavilion Corporation
British Columbia Petroleum Corporation (reported by Petroleum Corporation Fund)
British Columbia Place Ltd.
British Columbia Regional Hospital Districts Financing Authority
British Columbia School Districts Capital Financing Authority
Creston Valley Wildlife Management Authority Trust Fund
Discovery Foundation
Expo 86 Corporation
Health Facilities Association of British Columbia
Knowledge Network of the West Communications Authority
Legal Services Society
Medical Services Commission of British Columbia
Provincial Capital Commission
Provincial Rental Housing Corporation
The Science Council of British Columbia and Secretariat on Science, Research and Development (Science Council of British Columbia)
Universities Council

Transportation Companies and Commercial Enterprises Recorded on Equity Basis

British Columbia Cellulose Company
British Columbia Development Corporation
British Columbia Enterprise Corporation
British Columbia Ferry Corporation
British Columbia Hydro and Power Authority
British Columbia Lottery Corporation
British Columbia Railway Company
British Columbia Steamship Company (1975) Ltd.
British Columbia Transit
Housing Corporation of British Columbia
Ocean Falls Corporation
Pacific Coach Lines Limited

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF OPERATING RESULTS OF CONSOLIDATED CROWN CORPORATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1987[1]

In Thousands

	1987				1986
	Earnings (losses) per Consolidated Crown Corporations' Financial Statements	*Accounting Policy Adjustments*[2]		Net Earnings (losses) for the Year	Net Earnings (losses) for the Year
		Fixed Assets	Other		
	$	$	$	$	$
Crown Service Corporations:					
British Columbia Buildings Corporation	5,292	(7,654)	(2,645)	(5,007)	22,104
British Columbia Systems Corporation	2,713	(7,579)		(4,866)	3,493
	8,005	(15,233)	(2,645)	(9,873)	25,597
Provincial Corporations and Agencies:					
British Columbia Food Exhibitions Ltd.	372	13	(294)	91	61
British Columbia Health Care Research Foundation	161		435	596	(207)
British Columbia Heritage Trust	113	(40)		73	(185)
British Columbia Housing Management Commission	745	78		823	594
B.C. Pavilion Corporation	(6,682)	19,000	71	12,389	(9,768)
British Columbia Petroleum Corporation	226	91	1,787	2,104	(342)
British Columbia Place Ltd.	(19,698)	441		(19,257)	(39,506)
Creston Valley Wildlife Management Authority Trust Fund	38			38	39
Discovery Foundation	(4,753)	853	(825)	(4,725)	(2,080)
Expo 86 Corporation	18,616	349,257	53,813	421,686	(200,779)
Health Facilities Association of British Columbia	38	5,048		5,086	6,048
Knowledge Network of the West Communications Authority	(110)	44		(66)	(613)
Legal Services Society	1,782			1,782	(984)
Provincial Capital Commission	304			304	134
Provincial Rental Housing Corporation			1,932	1,932	1,292
Science Council of British Columbia	237			237	(417)
Universities Council	(111)			(111)	6
	(8,722)	374,785	56,919	422,982	(246,707)
Total	(717)	359,552	54,274	413,109	(221,110)

---

[1] The British Columbia Educational Institutions Capital Financing Authority, British Columbia Regional Hospital Districts Financing Authority, British Columbia School Districts Capital Financing Authority and the Medical Services Commission of British Columbia do not generate any earnings or losses and are, therefore, not shown on this schedule.

[2] Accounting policy adjustments are made so that the net earnings (losses) of consolidated entities are calculated in accordance with the accounting policies adopted by the Government as described in Note 1, Basis of Accounting, B 8.

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF EQUITY IN COMMERCIAL ENTERPRISES
FOR THE FISCAL YEAR ENDED MARCH 31, 1987

	In Thousands 1987							
	British Columbia Cellulose Company[2]	British Columbia Development Corporation[1, 4]	British Columbia Hydro and Power Authority	British Columbia Lottery Corporation	Housing Corporation of British Columbia	British Columbia Enterprise Corporation[4]	Ocean Falls Corporation[2]	**Total**
	$	$	$	$	$	$	$	**$**
Earnings (losses) for the year		(80,329)	25,000	159,515	279			**104,465**
Unremitted earnings (losses) — beginning of year	4	(87,405)	521,000		1,730		(23,526)	**411,803**
Transfer from (to) Government				(159,515)				**(159,515)**
Other changes to net equity	(4)	113,116	(6,000)[3]				23,526	**130,638**
Unremitted earnings (losses) — end of year		(54,618)	540,000		2,009			**487,391**
Equity contributed and transferred		54,618	(5,200)		1,902			**51,320**
Unremitted equity — end of year			534,800		3,911			**538,711**
Recorded by the Government:								
Shares and other investments			8,084			304,989		**313,073**
Advances						19,845		**19,845**
Total Equity			542,884		3,911	324,834		**871,629**

---

[1] The amount shown above for the British Columbia Development Corporation does not include $34,218,847 of the Government of British Columbia's funds held in trust and administered by the Corporation under the Low Interest Loan Assistance Program (LILA).

[2] These corporations were dissolved on April 1, 1986 and all of their properties and liabilities transferred to the Crown.

[3] The amount of $6,000,000 is the result of a prior period adjustment by British Columbia Hydro and Power Authority, regarding accounting for unrealized foreign exchange gains and losses on sinking funds.

[4] *See* Note 5 to the Consolidated Financial Statements for information on the financial restructuring of these corporations.

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF EQUITY IN TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES FOR THE FISCAL YEAR ENDED MARCH 31, 1987[1]

In Thousands

	1987								1986
	British Columbia Ferry Corporation	British Columbia Railway Company	British Columbia Steamship Company (1975) Ltd	British Columbia Transit	Pacific Coach Lines Limited	**Transportation Companies Total**	**Commercial Enterprises (B 21)**	**Transportation Companies and Commercial Enterprises Total**	**Transportation Companies and Commercial Enterprises Total**
	$	$	$	$	$	**$**	**$**	**$**	**$**
Earnings (losses) for the year before Provincial grants	(68,601)	41,342	(1,145)	(163,411)	72	**(191,743)**	**104,465**	**(87,278)**	**(9,520)**
Provincial grants	57,000	10,095		163,488		**230,583**		**230,583**	**119,399**
Earnings (losses) for the year before extraordinary items	(11,601)	51,437	(1,145)	77	72	**38,840**	**104,465**	**143,305**	**109,879**
Extraordinary items	1,951					**1,951**		**1,951**	**(2,320)**
Net earnings (losses) for the year	(9,650)	51,437	(1,145)	77	72	**40,791**	**104,465**	**145,256**	**107,559**
Unremitted earnings (losses) — beginning of year	(32,400)	42,930	(8,389)	4,468	(1,994)	**4,615**	**411,803**	**416,418**	**409,765**
Transfer from (to) Government							**(159,515)**	**(159,515)**	**(112,762)**
Other changes to net equity	(9,866)	(10,308)				**(20,174)**	**130,638**	**110,464**	**10,009**
Unremitted earnings (losses) — end of year	(51,916)	84,059	(9,534)	4,545	(1,922)	**25,232**	**487,391**	**512,623**	**414,571**
Equity contributed and transferred	179,309	364,117	5,484	98,935	2,492	**650,337**	**51,320**	**701,657**	**913,351**
Unremitted equity — end of year[2]	127,393	448,176	(4,050)	103,480	570	**675,569**	**538,711**	**1,214,280**	**1,327,922**
Recorded by the Government:									
Shares and other investments	6,851	257,689				**264,540**	**313,073**	**577,613**	**52,283**
Advances		10,235		49,000		**59,235**	**19,845**	**79,080**	**89,061**
Total Equity	134,244	716,100	(4,050)	152,480	570	**999,344**	**871,629**	**1,870,973**	**1,469,266**

---

[1] This statement should be read in conjunction with Note 5 to the Consolidated Financial Statements.

[2] The net decrease in unremitted equity from $1,327,922,000 in 1985/86 to $1,214,280,000 in 1986/87 of $113,642,000 is comprised of the net increase in unremitted earnings of $98,052,000 and the net decrease in equity contributed and transferred of $211,694,000. (Refer to B 6)

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT TO RECONCILE CORPORATE EQUITY TO EQUITY OF PROVINCE
AS AT MARCH 31, 1987[1]

	In Thousands				
	British Columbia Hydro and Power Authority	British Columbia Ferry Corporation	British Columbia Railway Company	British Columbia Steamship Company (1975) Ltd.	British Columbia Transit
	$	$	$	$	$
Share capital		6,851	257,688		
Contributed surplus	677,000	250,401	510,716	5,684	212,444
Retained earnings (deficit)	540,000	(51,916)	84,059	(9,534)	2,260
Corporate equity	1,217,000	205,336	852,463	(3,850)	214,704
Unamortized asset appraisal increases		(71,092)			(111,224)
Profit on transactions between consolidated entities	(5,200)				
Contributed and other surpluses not recognized in government equity until taken into operating results of corporation	(677,000)			(200)	
Unamortized gain on defeasance of entity debt not recognized in government equity			(146,598)		
Permanent debt-financing of entities included in equity of Province	8,084		10,235		49,000
Equity of Province	542,884	134,244	716,100	(4,050)	152,480

---

[1] For all other entities on B 21 and B 22, corporate equity and equity of the Province are the same.

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1987

That debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions and accrued interest or dividends outstanding.

	In Thousands	
	1987 Net Outstanding[2]	1986 Net Outstanding[2]
	$	$
Municipalities and other local governments —		
(1) Guarantees authorized pursuant to the *Municipalities Assistance Act*, sec. 3	1,698	2,633
(2) Guarantees authorized pursuant to the *Municipal Act*, sec. 854 — Debentures	13,096	14,311
Subtotal, municipalities and other local governments	14,794	16,944
Health and education —		
(3) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56 —		
Student aid loans	31,046	20,898
Riverview Hospital Volunteer Association		11
Simon Fraser University — Debentures	3,812	
Subtotal, health and education	34,858	20,909
Economic development—		
(4) Guarantees authorized pursuant to the *Agricultural Credit Act*, sec. 3	3,049	4,143
(5) Guarantees authorized pursuant to the *British Columbia Enterprise Corporation Act*, sec. 6[1]	29,264	
(6) Guarantees authorized pursuant to the *British Columbia Railway Finance Act*, sec. 10[1] —		
Capital leases	25,490	25,957
1st preferred shares — BC Rail Ltd.	204,625	200,000
(7) Guarantees authorized pursuant to the *British Columbia Transit Act*, sec. 22[1] —		
Bonds and debentures	53,656	55,303
Notes		49,280
Capital leases	180,820	186,006
(8) Guarantees authorized pursuant to the *Development Corporation Act*, sec. 15[1] —		
Bonds and Notes	93,855	316,618
Less: held by the British Columbia Housing and Employment Development Financing Authority	(29,129)	(135,586)
	64,726	181,032
(9) Guarantees authorized pursuant to the *Farm Product Industry Act*, sec. 2	1,430	280
(10) Guarantees authorized pursuant to the *Ferry Corporation Act*, sec. 18[1] —		
Notes	42,427	42,836
Capital leases	43,466	43,977

(11) Indemnities authorized pursuant to the *Financial Administration Act*, sec. 56 —		
W.L.C. Developments Ltd.	4,093	
The Terry Fox Medical Research Foundation, *et al*	8,000	8,046
Canadian Commercial Bank		14,228
Moli Energy Limited	20,000	15,748
National Homes Limited	43	65
(12) Guarantees authorized pursuant to the *Housing and Employment Development Financing Act*, secs. 5 and 6[1] — Bonds and debentures	2,226	149,437
(13) Guarantees authorized pursuant to the *Ministry of Transportation and Highways Act*, sec. 66, re: British Columbia Steamship Company (1975) Ltd.[1]		5,669
Subtotal, economic development	683,315	982,007
Utilities —		
(14) Guarantees authorized pursuant to the *Hydro and Power Authority Act*, sec. 44[1] —		
Bonds and debentures	7,476,923	8,386,194
Subtotal, utilities	7,476,923	8,386,194
Grand total, all guaranteed debt	8,209,890	9,406,054
Less: Amounts included above held as investments within the Consolidated Entity[3]	(72,798)	(166,968)
Net total, all guaranteed debt	8,137,092	9,239,086

---

[1] *See* Section F of the Public Accounts for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies.

[2] Net outstanding guaranteed debt includes gross principal debt and accrued interest less sinking fund balances, and represents the total amount of contingent liability of the Province arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

[3] As a result of Government financing and investment policies, in addition to guaranteed debt held by the Consolidated Entity, $2.0 billion of guaranteed debt is held by Trust Funds actively managed by the Government.

SECTION C

TRUST FUNDS FINANCIAL STATEMENTS

CONTENTS

	Page
Auditor General's Report	C 3
Statement of Financial Position	C 4
Statement of Changes in Trust Balances	C 6
Notes to Trust Funds Financial Statements	C 8

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the statement of financial position of the Trust Funds of the Government of the Province of British Columbia as at 31 March 1987, and the statement of changes in trust balances for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these financial statements present fairly the financial position of the Trust Funds of the Government of the Province of British Columbia as at 31 March 1987 and the changes in trust balances for the year then ended in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.

R Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
31 August 1987

TRUST FUNDS
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 1987

In Thousands

	Cash, Short-term Investments and Units[3]	Receivables	Other Investments[1]	Other Assets	Accounts Payable	Trust Balances 1987	Trust Balances 1986
Actively Managed.	$	$	$	$	$	$	$
Superannuation, Pension and Long-term Disability Funds							
Public Service Superannuation Fund	846,248	85,684	1,683,364	8,171	(763)	2,622,704	2,334,071
Municipal Superannuation Fund	848,875	88,723	1,740,426	8,157	(768)	2,685,413	2,376,575
Teachers' Pensions Fund	638,930	64,250	1,344,678	9,296	(381)	2,056,773	1,818,261
College Pension Fund	60,390	6,514	112,604	206	(53)	179,661	155,729
British Columbia Hydro and Power Authority Pension Fund	181,312	14,032	403,113	(1,830)	(96)	596,531	547,841
British Columbia Power Commission Superannuation Fund	7,789	812	21,246	296	(7)	30,136	29,773
BC Rail Ltd. Pension Fund	46,612	5,247	110,443	272	(33)	162,541	142,035
Members of the Legislative Assembly Superannuation Account	3,660	7,090	1,037		(9,519)	2,268	4,146
Public Service Long-term Disability Plan	32,715	1,352	11,447	3	(926)	44,591	40,553
Crown Corporations Long-term Disability Plan	4,270	282	2,340		(117)	6,775	6,536
Total Superannuation, Pension and Long-term Disability Funds	2,670,801	273,986	5,430,698	24,571[2]	(12,663)	8,387,393	7,455,520
Sinking Funds							
British Columbia Buildings Corporation	28,013	818	17,740			46,571	37,883
British Columbia Educational Institutions Capital Financing Authority	44,112	217	17,331		(14)	61,646	49,194
British Columbia Hydro and Power Authority	391,392	18,891	703,557		(10,300)	1,103,540	1,034,503
British Columbia Railway Company		16,147	583,782			599,929	597,630
British Columbia Regional Hospital Districts Financing Authority	103,902	3,534	159,619		(45)	267,010	263,692
British Columbia School Districts Capital Financing Authority	162,610	7,014	297,258		(67)	466,815	427,877
Greater Vancouver Sewerage and Drainage District	9,692	544	7,082		(6)	17,312	30,002
Province of British Columbia	43,954	1,045	44,242			89,241	40,787
Province of British Columbia — Fiscal Agency borrowings	34,743	512	5,188		(7)	40,436	11,557
Other	15,735	534	6,569		(6)	22,832	17,889
Total Sinking Funds	834,153	49,256	1,842,368		(10,445)	2,715,332	2,511,014
Other Managed Trust Funds							
British Columbia Buildings Corporation Trust							13,921
British Columbia Development Corporation Trust							90,954
British Columbia Ferry Corporation Trust	26,617	54				26,671	15,610
British Columbia Housing and Employment Development Financing Authority Trust	(127)				(1)	(128)	48,537
British Columbia Hydro and Power Authority Trust	72,188	83			(10)	72,261	224,160
British Columbia Lottery Corporation Trust	9,710	155				9,865	11,167

B.C. Pavilion Corporation Trust	1					1	415
British Columbia Railway Company Trust							8
British Columbia Regional Hospital Districts Financing Authority Trust		1,199	68,361			69,560	26,933
British Columbia School Districts Capital Financing Authority Trust		4,035	201,357			205,392	237,983
British Columbia Transit Trust	26,299	5				26,304	11,064
Discovery Foundation Trust							6,643
Expo 86 Corporation Trust	48,296	57				48,353	5,732
Health Facilities Association of British Columbia Trust	830	2			(16)	816	76
Travel Industry Development Subsidiary Agreement	124	2,547			(124)	2,547	2,630
University of Victoria Engineering Complex Capital Account	543	18			(19)	542	1,842
Other	6,569	131			(11)	6,689	5,676
Total Other Managed Trust Funds	191,050	8,286	269,718	—	(181)	468,873	703,351
Custodial Deposits:							
Held Under the Jurisdiction of:							
Public Trustee and Official Administrators	174,116	4,941	29,749	31,777[3]	(3,034)	237,549	226,459
Crop Insurance Fund	195	7,858			(21,531)	(13,478)	(3,781)
Land Registry Assurance Fund	547	13	659			1,219	1,291
Supreme and County Court Rules (Suitor's Funds)	54,361		18,724			73,085	69,646
Workers' Compensation Board	676,661	63,451	1,806,996		(489)	2,546,619	2,276,187
Other Acts and Miscellaneous Deposits	44,247	2,061	7,623		(273)	53,658	47,454
Total Custodial Deposits	950,127	78,324	1,863,751	31,777	(25,327)	2,898,652	2,617,256
Total Trust Funds	4,646,131	409,852	9,406,535	56,348	(48,616)	14,470,250	13,287,141

---

[1] Comprised mainly of long-term investments.

[2] Consists of deferred losses less gains on sale of investments.

[3] Comprised mainly of real property.

[4] Units in Province of British Columbia Pooled Investment Portfolios, established pursuant to the *Financial Administration Act*, section 36 (9) (a).

The accompanying notes are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

F. A. RHODES
Deputy Minister of Finance and Corporate Relations

D. B. MARSON
Comptroller General

TRUST FUNDS
STATEMENT OF CHANGES IN TRUST BALANCES
FOR THE YEAR ENDED MARCH 31, 1987

In Thousands

	Contributions and Transfers In	Investment Income	Pension Payments and Transfers Out	Administration Fees and Other	Net Change	Trust Balances 1987	Trust Balances 1986
Actively Managed:	$	$	$	$	$	$	$
Superannuation, Pension and Long-term Disability Funds							
Public Service Superannuation Fund	177,865	240,416	(127,457)	(2,191)	288,633	2,622,704	2,334,071
Municipal Superannuation Fund	215,741	241,296	(145,628)	(2,571)	308,838	2,685,413	2,376,575
Teachers' Pensions Fund	167,646	186,716	(114,395)	(1,455)	238,512	2,056,773	1,818,261
College Pension Fund	12,574	15,378	(3,820)	(200)	23,932	179,661	155,729
British Columbia Hydro and Power Authority Pension Fund	26,467	57,148	(34,576)	(349)	48,690	596,531	547,841
British Columbia Power Commission Superannuation Fund	20	2,508	(2,142)	(23)	363	30,136	29,773
BC Rail Ltd. Pension Fund	9,197	15,049	(3,623)	(117)	20,506	162,541	142,035
Members of the Legislative Assembly Superannuation Account	7,243	384	(9,505)		(1,878)	2,268	4,146
Public Service Long-term Disability Plan	11,348	4,039	(11,039)	(310)	4,038	44,591	40,553
Crown Corporations Long-term Disability Plan	1,170	615	(1,513)	(33)	239	6,775	6,536
Total Superannuation, Pension and Long-term Disability Funds	629,271	763,549	(453,698)	(7,249)	931,873	8,387,393	7,455,520

	Instalments	Investment Income	Net Capital Receipts (Disbursements)	Administration Fees and Other	Net Change	Trust Balances 1987	Trust Balances 1986
Sinking Funds	$	$	$	$	$	$	$
British Columbia Buildings Corporation	4,858	3,830			8,688	46,571	37,883
British Columbia Educational Institutions Capital Financing Authority	9,855	5,218	(2,570)	(51)	12,452	61,646	49,194
British Columbia Hydro and Power Authority	94,812	89,899	(115,674)		69,037	1,103,540	1,034,503
British Columbia Railway Company		81,350	(79,051)		2,299	599,929	597,630
British Columbia Regional Hospital Districts Financing Authority	25,093	28,066	(49,657)	(184)	3,318	267,010	263,692
British Columbia School Districts Capital Financing Authority	34,045	44,380	(39,224)	(263)	38,938	466,815	427,877
Greater Vancouver Sewerage and Drainage District	1,570	1,623	(15,860)	(23)	(12,690)	17,312	30,002
Province of British Columbia	36,225	5,944	6,285		48,454	89,241	40,787
Province of British Columbia — Fiscal Agency borrowings	10,337	1,612	16,955	(25)	28,879	40,436	11,557
Other	3,106	2,053	(207)	(9)	4,943	22,832	17,889
Total Sinking Funds	219,901	263,975	(279,003)	(555)	204,318	2,715,332	2,511,014

	Capital Receipts $	Investment Income $	Capital Disbursements $	Administration Fees and Other $	Net Change $	Trust Balances 1987 $	Trust Balances 1986 $
Other Managed Trust Funds							
British Columbia Buildings Corporation Trust	223,673	214	(237,811)	3	(13,921)		13,921
British Columbia Development Corporation Trust	177,853	965	(269,784)	12	(90,954)		90,954
British Columbia Ferry Corporation Trust	138,140	2,554	(129,640)	7	11,061	26,671	15,610
British Columbia Housing and Employment Development Financing Authority Trust	138,442	122	(187,228)	(1)	(48,665)	(128)	48,537
British Columbia Hydro and Power Authority Trust	2,105,319	5,252	(2,262,476)	6	(151,899)	72,261	224,160
British Columbia Lottery Corporation Trust	236,168	1,731	(239,204)	3	(1,302)	9,865	11,167
B.C. Pavilion Corporation Trust		10	(424)		(414)	1	415
British Columbia Railway Company Trust	26,925		(26,933)		(8)		8
British Columbia Regional Hospital Districts Financing Authority Trust	41,289	4,806	(3,468)		42,627	69,560	26,933
British Columbia School Districts Capital Financing Authority Trust	34,954	20,255	(87,800)		(32,591)	205,392	237,983
British Columbia Transit Trust	342,870	2,127	(329,761)	4	15,240	26,304	11,064
Discovery Foundation Trust		395	(7,041)	3	(6,643)		6,643
Expo 86 Corporation Trust	324,014	328	(281,725)	4	42,621	48,353	5,732
Health Facilities Association of British Columbia Trust	4,437		(3,697)		740	816	76
Travel Industry Development Subsidiary Agreement	146		(229)		(83)	2,547	2,630
University of Victoria Engineering Complex Capital Account			(1,300)		(1,300)	542	1,842
Other	161,060	1,260	(161,303)	(4)	1,013	6,689	5,676
Total Other Managed Trust Funds	3,955,290	40,019	(4,229,824)	37	(234,478)	468,873	703,351

The accompanying notes are an integral part of these financial statements.

NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987

1. Significant Accounting Policies

A. REPORTING ENTITY

Trust Funds include amounts held and administered in trust: the Government has no power of appropriation over these funds. Two types of funds exist: actively managed funds and custodial deposits. The actively managed funds require the Minister of Finance and Corporate Relations to set investment policy. In addition, he may perform one or more of the following functions: control the collection of contributions, instalments and other receipts; disburse payments; and perform other administrative and miscellaneous functions related to the funds. The Minister's involvement with custodial deposits is merely to hold assets according to conditions set by agreements or statutes.

Actively managed funds include superannuation funds, long-term disability funds, pension funds, sinking funds and other managed trust funds. Custodial deposits include: funds held by the Public Trustee and Official Administrators, funds held under the Supreme and County Court Rules, funds held for the Workers' Compensation Board, funds held under other acts and miscellaneous deposits. Each is more fully described below.

(a) *Superannuation, Pension and Long-term Disability Funds*

The Government administers and is responsible for collection of employee and employer contributions to certain superannuation, pension and long-term disability funds in accordance with the following acts and regulations:

Pension (Public Service) Act
Pension (Municipal) Act
Pension (Teachers) Act
Pension (College) Act
Legislative Assembly Allowances and Pension Act
British Columbia Hydro and Power Authority Pension Fund Regulations
British Columbia Power Commission Superannuation Fund Regulations
BC Rail Ltd. Pension Fund Plan
Public Service Benefit Plan Act (Employer contributions only)

The Government is responsible for the payment of the employer contributions under the *Pension (Public Service) Act*, the *Legislative Assembly Allowances and Pension Act*, the *Public Service Benefit Plan Act* and, under the *Pension (Teachers) Act*, has a statutory obligation to make specified employer contributions on behalf of each board of school trustees. It has statutory responsibilities where a deficiency exists between the money available for payment of superannuation allowances and the amount necessary to meet the payment of those allowances under the *Pension (Public Service) Act*, the *Pension (College) Act* and the *Legislative Assembly Allowances and Pension Act*. The Government has no further statutory responsibilities under other acts and regulations noted above.

(b) *Sinking Funds*

The Minister of Finance and Corporate Relations holds in trust and manages sinking funds on behalf of various Crown corporations and public bodies, and establishes sinking funds for the Province's borrowings under the provisions of the *Financial Administration Act* (S.B.C. 1981, chap. 15). Instalments are received on a periodic basis from the Crown corporations and are invested by the Minister of Finance and Corporate Relations in his capacity as Trustee. The accumulated instalments, together with interest earned, less administrative costs, constitute the sinking funds. The purpose of these sinking funds is to provide for an orderly retirement of debt at maturity.

(c) *Other Managed Trust Funds*

These are funds of various Crown corporations and public bodies deposited with the Government for investment and administration. They include amounts such as working capital surplus to their immediate needs and funds for capital transactions.

(d) *Custodial Deposits*

(i) Public Trustee and Official Administrators

Trust officers are responsible for the recording, managing and reporting aspects of the accounts maintained under the *Infants Act*, *Patients Property Act*, *Estate Administration Act*, *Public Trustee Act* and *Trustee Act*. These officers ensure that funds received for payments on mortgages, receivables, property rentals and investments are managed within the requirements of

NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

1. Significant Accounting Policies — Continued

the acts. The management of each account's disbursements for liabilities, maintenance costs and benefits along with the process of consolidating and closing of accounts is also done in accordance with the requirements of the acts.

(ii) Supreme and County Court Rules (Suitors' Funds)

As trustee of all Supreme and County Court accounts — which include such items as garnishees, infants' settlements and court awards — the Minister of Finance and Corporate Relations records and reports the financial transactions in each area of these suitors' funds according to the instructions given by the courts.

(iii) Workers' Compensation Board

The Minister of Finance and Corporate Relations acts only in an accounting and custodial capacity in the administration of the Workers' Compensation Board Trust Fund. The Minister is informed of what investments have been purchased or sold and arranges for the settlement of the transactions and the delivery of securities. All securities are under joint registry of the Workers' Compensation Board and the Minister of Finance and Corporate Relations.

(iv) Other Acts and Miscellaneous Deposits

Other acts and miscellaneous deposits include funds or securities lodged with the Minister of Finance and Corporate Relations to meet conditions set out in the statutes such as the *Forest Act, Mines Act, Insurance Act* or *Trust Company Act*. The Minister's function is only of a custodial nature, one in which the assets are held in safekeeping and the accounting records maintained.

B. BASIS OF ACCOUNTING

These financial statements are prepared on an accrual basis, except where noted.

(a) *Short-term Investments and Units*

Short-term investments are carried at cost of acquisition. Units in Province of British Columbia Pooled Investment Portfolios are carried at cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the unit holders' share of interest earned by the Portfolio and is realizable by the unit holders upon the sale of units.

(b) *Superannuation, Pension and Long-Term Disability Funds*

(i) These financial statements show only the financial position of the funds as at March 31, 1987 and the changes in the fund balances for the year then ended and do not purport to show the adequacy of the funds to meet the obligations of the superannuation, pension and long-term disabilitiy plans.

(ii) The long-term investments purchased with a term in excess of one year, are carried at cost of acquisition adjusted as follows:

- premiums and discounts on single maturity bonds are amortized on an effective yield basis over the remaining terms of the bonds.
- premiums and discounts on serial bonds are recognized as income when redemptions occur.
- shares are carried at cost adjusted annually by 7 per cent of the difference between cost or adjusted cost and market value.

(iii) Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is included in income from investments.

(c) *Sinking Funds and Other Managed Trust Funds*

Long-term investments are carried at amortized cost, with premiums and discounts being amortized on an effective yield basis over the terms of the investments acquired.

(d) *Public Trustee*

Because of the nature of the activities of the Public Trustee in managing assets under various acts, and the need to promptly record these assets at the time of their receipt, various valuation methods are employed to provide for values which either approximate net realizable value at the commencement date of the trusteeship, or a nominal value.

NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

1. Significant Accounting Policies — Continued

(e) *Workers' Compensation Board*

Long-term investments are carried at amortized cost, with premiums and discounts being amortized on an effective yield basis over the terms of the investments acquired.

(f) *Other Acts and Miscellaneous Deposits*

(i) Other custodial deposits are reported on a cash basis. Income earned on security deposits is received directly by the depositors and is not reflected in these financial statements.

(ii) Securities held are reported at par value.

(g) *Foreign Currency Translation*

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise.

2. Change in Accounting Policy

In the year ended March 31, 1986 and prior years, discounts and premiums on long-term investments were amortized on a straight-line basis. Discounts and premiums are now amortized on the effective yield basis for all underlying entities, effective for fiscal periods beginning on or after April 1, 1986. The change in accounting policy has not been retroactively applied due to the insignificant effect on these financial statements.

3. Comparatives

Certain of the comparative figures for the year ended March 31, 1986 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported. Specifically, the Public Service Long-term Disability Plan and the Crown Corporation's Long-term Disability Plan were reclassified to "Superannuation, Pension and Long-term Disability Funds" from "Other Managed Trust Funds".

SECTION D

SUPPLEMENTARY SCHEDULES TO THE FINANCIAL STATEMENTS AND DETAILS OF EXPENDITURE BY MINISTERIAL APPROPRIATIONS, STATUTORY APPROPRIATIONS AND SPECIAL FUND TRANSACTIONS

(Unaudited)

for the fiscal year ended March 31, 1987

CONTENTS

Page
Schedule of Combined Revenue by Source for the Fiscal Years Ended March 31, 1983 through 1987 D 3
Schedule of Combined Expenditure by Function for the Fiscal Years Ended March 31, 1983 through 1987 D 5
Schedule of Combined Expenditure by Group Account Classification for the Fiscal Year Ended March 31, 1987 D 7
Schedule of Public Debt D 8
Schedule of Payments Based on Contributions D 27
Schedule of Obligations Under Capital Leases D 28
Schedule of Payments Made to Honour Guarantees D 29
Schedule of Investment Portfolio D 30

Ministerial Appropriations

Legislation D 33
Auditor General D 35
Ombudsman D 37
Premier's Office D 39
Ministry of Agriculture and Fisheries D 41
Ministry of Attorney General D 47
Ministry of Consumer and Corporate Affairs D 55
Ministry of Education D 59
Ministry of Energy, Mines and Petroleum Resources D 67
Ministry of Environment and Parks D 73
Ministry of Finance and Corporate Relations D 79
Ministry of Forests and Lands D 89
Ministry of Health D 97
Ministry of Social Services and Housing D 105
Ministry of Economic Development D 111
Ministry of Intergovernmental Relations D 121
Ministry of International Trade, Science and Investment D 125
Ministry of Labour and Consumer Services D 131
Ministry of Lands, Parks and Housing D 137
Ministry of Municipal Affairs D 143
Ministry of Advanced Education and Job Training D 149
Ministry of Provincial Secretary and Government Services D 155
Ministry of Tourism, Recreation and Culture D 167
Ministry of Transportation and Highways D 173
Other Appropriations D 181

Special Funds (Transactions)

Summary of Fund Balances D 185
Fixed Capital (Perpetual) Funds D 186
Other Funds D 187

SCHEDULE OF COMBINED REVENUE BY SOURCE FOR THE FISCAL YEARS ENDED MARCH 31

(Unaudited)

	1983	1984	1985	1986	1987
	$	$	$	$	$
Taxation Revenue—					
Personal income	2,008,152,085	1,818,815,006	1,853,296,653	2,073,087,994	2,248,096,283
Corporation income	188,550,277	309,470,082	366,164,204	323,481,377	280,646,755
Social service	999,449,345	1,201,338,425	1,331,342,643	1,451,761,470	1,540,776,120
Gasoline	348,718,971	370,554,377	411,932,509	354,771,589	317,884,426
Motive fuel use	40,254,002	50,513,372	56,394,694	65,248,415	55,512,732
Tobacco	109,109,479	138,450,501	159,315,452	188,270,554	212,014,503
Property purchase					668,721
Corporation capital	83,833,538	85,782,350	86,998,874	94,340,292	87,205,128
Property (rural areas)	40,745,157	36,789,104	41,008,063	38,203,592	35,798,956
Insurance premium	21,141,440	20,920,174	22,039,794	25,295,256	34,681,187
Hotel room	22,550,007	23,215,930	25,099,624	27,656,537	41,484,460
Horse racing	7,164,243	7,701,216	6,801,580	7,183,734	6,720,064
Succession and gift		(99,762)	159,231	100,004	15,760
Total Taxation Revenue	**3,869,668,544**	**4,063,450,775**	**4,360,553,321**	**4,649,400,814**	**4,861,505,095**
Natural Resource Revenue—					
Minerals—					
Petroleum and natural gas—					
British Columbia Petroleum Corporation and natural gas royalties	96,048,923	166,230,913	140,013,142	53,663,385	57,215,426
Permits and fees	49,253,175	70,380,793	97,811,166	133,592,498	68,093,150
Petroleum royalties	83,523,655	96,652,028	100,061,797	86,540,200	44,957,545
Revenue from other minerals	32,454,641	31,616,719	54,223,756	57,190,443	55,585,175
	261,280,394	364,880,453	392,109,861	330,986,526	225,851,296
Forests—					
Logging tax	2,074,182	956,421	4,313,466	5,146,017	8,841,478
Timber sales	64,700,259	103,833,898	97,411,290	93,441,902	103,380,044
Small business enterprise				20,449,791	28,971,611
Forest scaling fees	5,738,935	8,941,426	5,417,582	2,458,346	4,230,579
Other forest revenue	10,391,964	17,163,860	20,161,932	22,648,501	39,882,565
	82,905,340	130,895,605	127,304,270	144,144,557	185,306,277
Water resources	187,429,850	171,995,181	190,840,415	213,890,683	235,642,576
Wildlife Act — fees and licences	10,935,035	10,916,540	10,658,970	10,530,864	10,791,085
Total Natural Resource Revenue	**542,550,619**	**678,687,779**	**720,913,516**	**699,552,630**	**657,591,234**
Other Revenue—					
Sales and services—					
Farm income assurance	28,338,001	31,843,481	26,272,675	24,889,460	15,972,254
Lottery	28,137,960	60,021,992	84,493,299	105,272,970	160,705,588
Land registry fees	27,056,219	31,035,564	27,318,053	33,666,671	37,102,055
Land leases, rentals and fees	17,119,741	12,448,413	13,686,163	25,096,583	25,202,232
Other	49,704,795	48,374,414	49,800,115	32,873,833	42,892,422
	150,356,716	183,723,864	201,570,305	221,799,517	281,874,551
Licences and permits—					
Motor vehicle licences and permits	102,107,910	39,827,653	124,191,583	116,321,485	129,030,240
Other	44,045,671	43,673,900	46,469,541	49,558,137	54,376,324
	146,153,581	83,501,553	170,661,124	165,879,622	183,406,564
Fines and penalties	15,250,866	16,395,065	16,248,367	15,126,079	17,878,554
Income from investments	91,321,248	77,148,502	106,352,207	84,349,718	53,168,912
Sale of salt water ferry assets				60,611,966	
British Columbia Place Ltd.—dividends, non-recurring recovery of previous grants	65,000,000				
British Columbia Cellulose Company — dividends	5,000,000				
Municipal and other governments	18,466,674	3,876,161	3,325,934	2,804,908	2,504,610
Miscellaneous	71,842,571	113,264,142	59,046,477	56,255,077	50,693,228
Total Other Revenue	**563,391,656**	**477,909,287**	**557,204,414**	**606,826,887**	**589,526,419**

SCHEDULE OF COMBINED REVENUE BY SOURCE FOR THE FISCAL YEARS ENDED MARCH 31 — Continued

(Unaudited)

	1983	1984	1985	1986	1987
	$	$	$	$	$
Contributions from Government Enterprises—					
Liquor Distribution Branch	337,854,900	351,525,246	355,898,655	398,375,011	424,786,708
British Columbia Buildings Corporation			4,404,000		2,645,000
British Columbia Ferry Corporation					9,865,728
British Columbia Railway Company					10,307,540
British Columbia Systems Corporation		19,045			
Total Contributions from Government Enterprises	**337,854,900**	**351,544,291**	**360,302,655**	**398,375,011**	**447,604,976**
Contributions from the Federal Government—					
Established programs financing	652,360,000	928,536,000	1,059,490,000	1,091,252,000	1,205,263,000
Fiscal stabilization		139,000,000	35,000,000		360,000
Canada Assistance Plan	460,005,833	543,710,297	572,860,899	595,744,375	611,266,561
Statutory and other subsidies	9,232,574	7,241,818	5,895,275	2,515,831	2,515,831
Other shared costs and grants in aid	94,025,647	137,877,548	98,403,659	114,342,154	152,754,112
Reciprocal Taxation Agreement		16,315,000	19,318,000	21,786,075	21,097,000
Total Contributions from the Federal Government	**1,215,624,054**	**1,772,680,663**	**1,790,967,833**	**1,825,640,435**	**1,993,256,504**
Total Combined Revenue	**6,529,089,773**	**7,344,272,795**	**7,789,941,739**	**8,179,795,777**	**8,549,484,228**

SCHEDULE OF COMBINED EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31

(Unaudited)

	1983	1984	1985	1986	1987
	$	$	$	$	$
Health—					
Health—					
Administration	19,441,811	22,774,229	29,453,535	28,754,299	30,735,809
Public Health	171,137,220	142,264,684	156,249,954	164,980,270	175,445,795
Medical, dental and allied services	650,673,569	850,800,449	763,009,622	789,240,574	856,847,767
Hospital care—					
Administration	7,923,008	7,521,149	11,310,172	9,906,298	7,513,228
Payments to local hospitals	1,254,323,444	1,326,039,155	1,374,143,276	1,432,800,270	1,669,238,687
Provincial mental hospitals	166,788,754	175,921,242	172,548,174	161,421,093	141,269,926
Total Health	**2,270,287,806**	**2,525,320,908**	**2,506,714,733**	**2,587,102,804**	**2,881,051,212**
Social Services—					
Administration	115,575,091	119,281,030	131,537,031	127,458,890	141,806,681
Aid to aged persons	39,373,857	34,036,131	32,699,283	28,437,247	25,513,493
Social assistance	892,497,370	1,112,692,519	1,176,985,039	1,221,562,834	1,176,125,677
Child welfare	135,101,840	139,602,469	132,483,059	138,479,152	137,656,858
Labour relations, industrial conciliation and arbitration	12,460,255	10,676,348	10,794,423	10,962,155	10,840,428
Total Social Services	**1,195,008,413**	**1,416,288,497**	**1,484,498,835**	**1,526,900,278**	**1,491,943,137**
Education—					
Administration	16,086,253	14,244,754	14,304,813	10,666,751	9,916,462
Schools operated by local authorities—					
Operating grants	585,253,642	631,202,171	651,171,481	661,004,992	788,066,401
Home-owner grants (school-levy portion)	221,015,944	220,204,268	224,455,559	230,165,697	234,764,051
Aids and services	27,246,303	26,035,343	27,881,712	26,780,472	40,199,189
Universities, colleges, vocational and other schools	692,319,008	698,067,941	654,513,528	661,277,198	694,585,112
Independent schools	17,171,821	37,901,416	24,866,464	27,065,476	28,658,064
Education of the handicapped	5,831,335	7,998,267	8,127,611	13,450,994	9,300,502
Teachers' pension and unemployment insurance	103,210,207	104,792,441	105,614,187	104,810,831	108,425,188
Total Education	**1,668,134,513**	**1,740,446,601**	**1,710,935,355**	**1,735,222,411**	**1,913,914,969**
Transportation and Communications—					
Highways, roads, bridges and airports	455,409,698	670,432,825	644,728,658	1,004,244,246	873,026,396
Waterways, ferries, docks and wharves	43,389,549	36,400,569	35,478,210	26,557,394	11,808,956
British Columbia Ferries	47,820,819	47,821,333	47,821,433	44,821,375	61,821,300
British Columbia Railway	77,000,000	77,000,000	37,809,461	5,425,000	13,611,073
British Columbia Steamship Co. (1975) Ltd.					15,150,000
Total Transportation and Communications	**623,620,066**	**831,654,727**	**765,837,762**	**1,081,048,015**	**975,417,725**
Natural Resources, Trade and Industrial Development—					
Fish and game	19,678,224	20,514,639	20,823,445	22,892,529	24,915,231
Forests (including fire suppression)	265,479,527	233,964,389	251,798,540	368,215,195	322,111,104
Land-settlement and agriculture	155,412,015	159,051,812	139,275,913	142,956,614	124,513,929
Minerals and mines	20,643,424	17,791,913	23,056,108	19,311,350	25,978,231
Water resources	34,094,495	50,382,283	41,203,848	39,995,294	43,920,413
Trade and industrial development	59,808,755	60,756,715	52,351,550	66,510,413	73,498,777
Total Natural Resources, Trade and Industrial Development	**555,116,440**	**542,461,751**	**528,509,404**	**659,881,395**	**614,937,685**

SCHEDULE OF COMBINED EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31 — Continued

(Unaudited)

	1983	1984	1985	1986	1987
	$	$	$	$	$
Protection of Persons and Property—					
Law enforcement	130,068,014	142,332,993	146,487,760	144,661,786	158,372,837
Corrections	108,154,126	110,644,158	107,003,400	115,404,274	118,885,197
Police protection	67,630,853	73,930,829	75,249,966	79,935,717	87,073,490
Registration, regulation, inspection and trusteeship	89,590,119	87,293,868	82,518,108	87,114,979	88,925,499
Total Protection of Persons and Property	**395,443,112**	**414,201,848**	**411,259,234**	**427,116,756**	**453,257,023**
Aid to Local Government—					
Grants in aid of local government	212,557,750	215,796,116	209,537,981	212,778,382	221,346,921
Transit subsidy	86,408,473	84,188,223	68,365,757	75,660,369	160,757,156
Planning and development	5,263,170	5,169,428	4,850,063	5,302,879	5,134,977
University Endowment Lands	3,977,510	3,749,909	3,830,217	4,159,415	5,082,978
Total Aid to Local Government	**308,206,903**	**308,903,676**	**286,584,018**	**297,901,045**	**392,322,032**
Debt Servicing[1]	**28,329,459**	**112,594,092**	**274,580,712**	**341,893,816**	**393,580,609**
General Government—					
Administrative	145,129,399	133,730,634	158,863,885	145,260,101	164,680,727
Legislative—					
Elections	6,892,751	10,828,286	2,610,532	5,588,119	12,279,343
Legislative Assembly and Government House	8,075,752	9,553,189	8,242,061	10,455,929	18,603,382
Total General Government	**160,097,902**	**154,112,109**	**169,716,478**	**161,304,149**	**195,563,452**
Housing—					
Home-owner grants (non school-levy portion)	36,646,367	42,842,938	43,636,096	44,746,196	45,718,686
Home-acquisition	22,116,318	23,560,828	6,313,104	18,987	7,800
Renters' grants	22,044,034	467,247			
Other	52,179,909	30,233,951	22,974,204	43,121,944	56,175,232
Total Housing	**132,986,628**	**97,104,964**	**72,923,404**	**87,887,127**	**101,901,718**
Recreational and Cultural Services—					
Archives, art galleries, museums and libraries	16,888,383	18,818,513	17,344,553	16,497,913	23,410,656
Parks, beaches and other recreational areas	37,952,033	36,555,733	34,703,639	44,922,755	37,665,200
Physical culture	3,349,045	3,825,833	2,970,474	2,941,602	2,764,086
Other	4,996,370	4,276,696	3,854,297	3,094,030	2,817,868
Total Recreational and Cultural Services	**63,185,831**	**63,476,775**	**58,872,963**	**67,456,300**	**66,657,810**
Other—					
Provincial emergencies	5,921,657	5,821,533	9,201,355	13,809,774	2,896,479
Special Employment Program	46,134,936	38,243,518	10,635,792	9,516,490	22,021,703
Interest on deposits and revenue refunds	1,552,448	898,997	1,311,097	2,459,889	5,968,197
Lottery Fund grants	28,658,227	56,761,841	49,175,942	79,530,884	286,735,044
Crown corporation grants and other payments	10,000,000	46,228,520	439,968,934	10,000,000	
Transfer of property to British Columbia Buildings Corporation	20,012,926	392,104	2,961,009	2,109,735	481,120
British Columbia Development Corporation — Valuation Adjustment				54,618,300	
Sundry	597,500	1,439,707	127,700	530,397	
Total Other	**112,877,694**	**149,786,220**	**513,381,829**	**172,575,469**	**318,102,543**
Total Combined Expenditure	**7,513,294,767**	**8,356,352,168**	**8,783,814,727**	**9,146,289,565**	**9,798,649,915**

---

[1] Debt servicing does not include interest on borrowings to finance fiscal agency loans.

SCHEDULE OF COMBINED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION FOR THE FISCAL YEAR ENDED MARCH 31, 1987

(Unaudited)

Ministry	Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Less Recoveries $	Total Expenditures $
Legislation	6,546,406	2,007,447	459,862	71,200	2,422,088		11,507,003
Auditor General	3,544,101	801,560	106,160	35,000		(396,119)	4,090,702
Ombudsman	1,544,198	663,121	92,164				2,299,483
Premier's Office	992,858	160,912	41,989				1,195,759
Agriculture and Fisheries	17,447,017	9,345,790	745,643	20,970,272	25,428,778	(4,686,022)	69,251,478
Attorney General	156,566,941	120,675,053	6,985,462	149,807,336	3,475,300	(20,401,505)	417,108,587
Education	12,295,428	31,186,444	1,442,094	1,679,698,791	970,886	(518,997,198)	1,206,596,445
Energy, Mines and Petroleum Resources	13,020,238	10,327,972	2,004,260	8,471,017	1,121	(1,152,518)	32,672,090
Environment and Parks	64,802,364	45,240,219	16,863,503	766,653	3,225	(2,075,343)	125,600,621
Finance and Corporate Relations	35,528,207	50,240,450	14,138,691	6,737,895	21,673,690	(44,034,642)	84,284,291
Forests and Lands	144,450,338	184,996,436	14,505,204	1,935,500	40,024,176	(259,527)	385,652,127
Health	225,847,606	105,490,914	8,682,508	2,544,966,968	26,329	(24,865,443)	2,860,148,882
Social Services and Housing	136,246,876	51,849,990	3,167,972	1,313,589,402	7,976,642	(3,875,186)	1,508,955,696
Economic Development	9,286,994	8,999,242	433,923	27,488,855	6,340,757	(23,737)	52,526,034
Intergovernmental Relations	1,088,216	620,164	79,482	1,299,252			3,087,114
Labour and Consumer Services	17,236,611	6,989,005	1,032,745	12,690		(4,103,613)	21,167,438
Municipal Affairs	16,482,547	6,435,234	1,222,412	221,121,446		(175,321)	245,086,318
Advanced Education and Job Training	10,145,096	6,196,019	622,545	633,017,818	1,112,591	(482,524)	650,611,545
Provincial Secretary and Government Services	54,094,264	41,220,621	6,202,226	286,870,053	2,529,622	(24,267,004)	366,649,782
Tourism, Recreation and Culture	12,944,824	20,201,400	691,826	13,848,930		(25,524)	47,661,456
Transportation and Highways	228,045,859	291,531,406	398,853,877	77,484,952	162,846	(1,607,794)	994,471,146
Other Appropriations	7,127,464	13,280,591	476,577	303,507,216	616,998,104	(233,364,034)	708,025,918
Combined Expenditure	1,175,284,453	1,008,459,990	478,851,125	7,291,701,246	729,146,155	(884,793,054)	9,798,649,915
Comparative — 1986 Combined Expenditure	1,124,900,167	1,029,473,824	594,784,586	6,571,290,617	685,919,988	(860,079,617)	9,146,289,565

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1987

(Unaudited)

PUBLIC DEBT

Public debt represents direct debt obligations for the purpose of the Province of British Columbia and fiscal agency borrowings. Fiscal agency borrowings represent borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chapter 15).

I For the purpose of the Province of British Columbia

	April 1/86	Issues	Retirements	March 31/87	Net increase or (decrease)	
					1987	1986
	$	$	$	$	$	$
Short-term Promissory Notes	263,039,586	2,527,284,568[4]	2,196,902,181	593,421,973	330,382,387	235,017,477
Treasury Bills	780,000,000	2,780,000,000	2,910,000,000	650,000,000	(130,000,000)	
Province of British Columbia Notes and Bonds	2,382,903,839	1,584,896,193[4]	118,334,039	3,849,465,993	1,466,562,154	503,818,157
Total	3,425,943,425	6,892,180,761	5,225,236,220	5,092,887,966	1,666,944,541	738,835,634

Short-term Promissory Notes

Short-term promissory notes are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short-term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short-term promissory notes (the "Notes") have the following characteristics:

- the principal amount of Notes outstanding at any time, for the purpose of the Province of British Columbia may not exceed $650,000,000 in Canadian funds.
- the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- the Notes mature in 365 days or less.

Treasury Bills

Treasury bills are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Treasury bills do not pay interest but are sold at a discount and mature at par. The difference between issue price and par at maturity represents the lenders' income in lieu of interest.

Treasury bills have the following characteristics:

- issued at a discount in lieu of interest payments
- maturity: 91 days
- issued in Canadian currency
- transferrable
- bought and sold on the open market

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
For the Fiscal Year Ended March 31, 1987—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/86	Issues	Retirements[1]	Amount Outstanding Mar. 31/87	Interest and Redemption Provisions
		%			$	$	$	$	
Dec. 1, 1986	June 15, 1984	16.875	Note	P-BCR-AR-U(C)1	10,060,560		10,060,560		*Interest payable semi-annually, not redeemable prior to maturity. U.S. par value $7,200,000.*
Sept. 8, 1987	Sept. 8, 1982	15.50	Note	BC-D		100,000,000[4]		100,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Nov. 15, 1987	Sept. 27, 1982	6.75	Note	BC-G		1,000,000[4]		1,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Dec. 15, 1987	Sept. 27, 1982	4.75	Note	BC-H		30,000,000[4]		30,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Dec. 15, 1987	Sept. 27, 1982	6.875	Note	BC-I		15,000,000[4]		15,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 1, 1988	June 15, 1984	4.875	Note	P-BCR-G(C)1	546,344		285,324	261,020	*Interest payable semi-annually, serial redemption annually to March 1, 1988. U.S. par value $200,000.*
Mar. 31, 1988	Mar. 31, 1983	11.375	Bonds	PRA	26,100,000			26,100,000	*Interest payable semi-annually, not redeemable prior to maturity.*
May 1, 1988	May 1, 1978	9.125	Bonds	BD	78,747,790		78,747,790		*Interest payable semi-annually, redeemable in whole or in part at any time.*
May 30, 1988	June 4, 1985	10.50	Notes	PRG	50,000,000			50,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Aug. 23, 1988	Aug. 23, 1983	11.50	Notes	PRB	100,000,000			100,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981 For the Fiscal Year Ended March 31, 1987—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/86 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/87 $	Interest and Redemption Provisions
Apr. 26, 1989	Apr. 26, 1984	12.40	Notes	BCSF-1[2]	207,986,871		13,723,889	194,262,982	*Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring payments are imposed or levied.*
June 2, 1989	Mar. 29, 1985	7.26	Note	P-Y5	4,264,000			4,264,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
June 2, 1989	Mar. 29, 1985	7.26	Note	P-H4	5,000,000			5,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Oct. 1, 1989	Oct. 1, 1984	12.75	Note	PRE		35,000,000[4]		35,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-Y6	4,916,000			4,916,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-H6	4,920,000			4,920,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-Y7	5,367,000			5,367,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-H6A	3,000,000			3,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*

Dec. 8, 1989	Mar. 29, 1985	7.83	Note	P-YA	6,468,000		6,468,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Jan. 5, 1990	Mar. 29, 1985	8.17	Note	P-YB	6,391,000		6,391,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Feb. 2, 1990	Mar. 29, 1985	8.33	Note	P-YC	3,094,000		3,094,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Feb. 2. 1990	Nov. 6, 1986	8.33	Note	P-HA		3,000,000	3,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Mar. 3, 1990	Mar. 29, 1985	8.29	Note	P-YD	10,319,000		10,319,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Mar. 3, 1990	Nov. 6; 1986	8.29	Note	P-HB		3,000,000	3,000,000	*Interest payable semi-annually, redeemable in whole or part at the option of the lender.*
Apr. 1, 1990	Nov. 6, 1986	8.14	Note	P-HC		5,000,000	5,000,000	*Interest payable semi-annually, redeemable in whole or part at the option of the lender.*
Apr. 1, 1990	Nov. 6, 1986	8.14	Note	P-YE		3,155,000	3,155,000	*Interest payable semi-annually, redeemable in whole or part at the option of the lender.*
Apr. 15, 1990	Apr. 15, 1985	12.00	Notes	BCEC-4	125,000,000		125,000,000	*Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
May 1, 1990	Nov. 6, 1986	7.85	Note	P-YF		6,000,000	6,000,000	*Interest payable semi-annually, redeemable in whole or part at the option of the lender.*
Aug. 1, 1990	Mar. 29, 1985	8.08	Note	P-BB	6,000,000		6,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Nov. 1, 1990	Nov. 6, 1986	7.91	Note	P-CH		1,500,000	1,500,000	*Interest payable semi-annually, not redeemable prior to maturity.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1987—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/86 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/87 $	Interest and Redemption Provisions
Dec. 10, 1990	Dec. 10, 1985	9.75	Notes	PRK	237,978,338			237,978,338	*Interest payable semi-annually, not redeemable prior to maturity.*
Dec. 18, 1990	Dec. 18, 1986	9.375	Notes	BCEC-6		150,000,000[4]		150,000,000	*Interest payable annually, redeemable in whole at the option of the Province, extendable to December 1994.*
Dec. 22, 1990	Dec. 22, 1986	8.50	Notes	PRO		100,000,000		100,000,000	*Interest payable semi-annually, not redeemable prior to maturity, extendable to December 22, 2002 at 8¼% semi-annual interest.*
Jan. 15, 1991	Nov. 6, 1986	7.01	Note	P-DH		5,000,000		5,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Jan. 15, 1991	Nov. 6, 1986	7.01	Note	P-BD		10,000,000		10,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 1, 1991	Mar. 29, 1985	6.79	Note	P-BE	3,000,000			3,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 1, 1991	Nov. 6, 1986	6.79	Note	P-EH		3,000,000		3,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 30, 1991	Nov. 6, 1986	6.90	Note	P-FH		3,000,000		3,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 30, 1991	Nov. 6, 1986	6.90	Note	P-BF		6,000,000		6,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
June 1, 1991	June 15, 1984	5.75	Note	P-BCR J(C)-1	14,000,000			14,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*

June 15, 1991	Mar. 29, 1985	7.08	Note	P-BG	7,000,000		7,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
June 15, 1991	Nov. 6, 1986	7.08	Note	P-GH		3,000,000	3,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
July 6, 1991	July 6, 1984	13.50	Note	BCEC-2	68,000,000		68,000,000	*Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
Aug. 1, 1991	June 15, 1984	7.66	Note	P-BCR U(C)1	10,000,000		10,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Aug. 15, 1991	Aug. 15, 1986	Floating Rate	Note	PRM		157,000,000[4]	157,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Sept. 1, 1991	June 15, 1984	5.75	Note	P-BCR K(C)-1	7,500,000		7,500,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Sept. 15, 1991	Mar. 29, 1985	7.54	Note	P-BH	10,000,000		10,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Sept. 15, 1991	Nov. 6, 1986	7.54	Note	P-HH		10,000,000	10,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Nov. 1, 1991	Mar. 29, 1985	7.14	Note	P-BJ	899,000		899,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Nov. 27, 1991	Nov. 27, 1986	9.25	Note	PRN		195,173,000	195,173,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Nov. 29, 1991	Nov. 29, 1984	12.25	Note	BCEC-3	100,000,000		100,000,000	*Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
Dec. 30, 1991	Nov. 6, 1986	6.93	Bond	P-BK		5,000,000	5,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Apr. 15, 1992	June 15, 1984	6.00	Note	P-BCR M(C)-1	10,000,000		10,000,000	*Interest payable semi-annually, callable April 15, 1987 or any date thereafter, redeemable in whole or in part at the option of the lender.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981 For the Fiscal Year Ended March 31, 1987—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/86	Issues	Retirements[1]	Amount Outstanding Mar. 31/87	Interest and Redemption Provisions
		%			$	$	$	$	
Oct. 25, 1992	Oct. 25, 1985	10.76	Note	BCJY-3	28,595,000			28,595,000	*Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
Feb. 9, 1993	June 15, 1984	7.25	Note	P-BCR R1(C)1	5,658,000			5,658,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Mar. 1, 1993	Nov. 6, 1986	5.00	Bond	P-C		15,000,000		15,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 27, 1993	Mar. 27, 1986	9.45	Note	BCJY-4[3]	15,000,000	25,000,000[4]		40,000,000	*Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
Apr. 8, 1993	Apr. 8, 1986	9.10	Note	BCJY-5[3]		47,520,000		47,520,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Apr. 13, 1993	Apr. 2, 1986	9.20	Note	PRL		97,411,738	13,143,448	84,268,290	*Interest payable semi-annually, serial redemption.*
Apr. 23, 1993	Apr. 23, 1985	11.41	Note	BCJY-2[3]	40,223,950			40,223,950	*Interest payable semi-annually, redeemable in whole or in part at the option of the Province.*
May 1, 1993	Nov. 6, 1986	5.25	Bond	P-D		25,000,000		25,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
June 1, 1993	Nov. 6, 1986	5.25	Bond	P-F		10,000,000		10,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*

June 7, 1993	June 15, 1984	7.48	Note	P-BCR RA1(C)1	4,000,000			4,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
June 8, 1993	June 15, 1984	7.48	Note	P-BCR RA2(C)1	11,000,000			11,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Oct. 10, 1993	June 15, 1984	7.61	Note	P-BCR R3(C)1	8,189,000			8,189,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Oct. 15, 1993	Nov. 6, 1986	5.25	Bond	P-G		15,000,000		15,000,000	*Interest payable semi-annually, redeemable in whole or part at the option of the Province.*
Oct. 20, 1993	Oct. 20, 1983	12.00	Bonds	PRC	150,000,000			150,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Oct. 29, 1993	Oct. 29, 1986	10.67	Note	BCJY-7[3]		12,500,000		12,500,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Oct. 29, 1993	Oct. 29, 1986	Floating Rate	Note	BCJY-8[3]		12,500,000		12,500,0000	*Interest payable annually, not redeemable prior to maturity.*
Oct. 29, 1993	Oct. 29, 1986	8.00	Note	BCJC-5		25,000,000		25,000,000	*Interest payable semi-annually, redeemable in whole if taxation laws requiring additional payments are imposed or levied.*
Dec. 9, 1993	Dec. 9, 1983	12.00	Bonds	BCEC-1	125,000,000			125,000,000	*Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
Dec. 15, 1993	Nov. 6, 1986	7.00	Bond	P-AH		7,000,000		7,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Dec. 15, 1993	Nov. 6, 1986	7.00	Bond	P-Z		7,000,000		7,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Apr. 1, 1994	June 15, 1984	4.50	Note	P-BCR H(C)1	13,973,000		922,000	13,051,000	*Interest payable semi-annually, callable at 99.21 prior to April 1, 1985; thereafter price increases annually on April 1 until 1993; callable at 100 on or after April 2, 1993. U.S. par value $10,000,000.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981 For the Fiscal Year Ended March 31, 1987—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1 86 $	Issues $	Retirements¹ $	Amount Outstanding Mar. 31 87 $	Interest and Redemption Provisions
Sept. 9, 1994	June 15, 1984	8.92	Note	P-BCR R4(C)1	10,000,000			10,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Sept. 10, 1994	June 15, 1984	8.92	Note	P-BCR R5(C)1	2,681,000			2,681,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
June 20, 1995	June 20, 1985	11.00	Bonds	PRH	225,000,000			225,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Aug. 7, 1995	June 15, 1984	8.93	Note	P-BCR R6(C)1	10,000,000			10,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Aug. 8, 1995	June 15, 1984	8.93	Note	P-BCR R7(C)1	7,264,000			7,264,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Sept. 9, 1995	June 15, 1984	9.16	Note	P-BCR R8(C)1	5,000,000			5,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Oct. 10, 1995	June 15, 1984	9.34	Note	P-BCR R9(C)1	13,197,000			13,197,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Dec. 30, 1995	June 15, 1984	7.54	Note	P-BCR P(C)1	15,000,000			15,000,000	*Interest payable semi-annually, callable December 30, 1988 or any interest payment date thereafter, in whole or in part.*

Jan. 31, 1996	Jan. 31, 1984	12.25	Note	BCJC-3		10,000,000[4]		10,000,000	*Interest payable annually, annual instalments of $1,000,000 payable Jan. 31, 1991–95, balance due Jan. 31, 1996.*
Apr. 15, 1996	Apr. 15, 1986	8.41	Note	BCJY-6[3]		39,400,000		39,400,000	*Interest payable semi-annually, not redeemable prior to maturity.*
May 6, 1996	May 6, 1986	9.25	Note	BCEC-5		150,000,000		150,000,000	*Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
July 2, 1996	June 15, 1984	7.26	Note	P-BCR T(C)-1	20,000,000			20,000,000	*Interest payable semi-annually, callable July 2, 1991 or any interest payment date thereafter, in whole or in part.*
July 9, 1996	June 15, 1984	8.97	Note	P-BCR R10(C)1	5,000,000			5,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Aug. 10, 1996	June 15, 1984	8.98	Note	P-BCR R11(C)1	10,000,000			10,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Sept. 10, 1996	June 15, 1984	9.07	Note	P-BCR R12(C)1	19,962,000			19,962,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Dec. 1, 1996	June 15, 1984	16.875	Note	P-BCR AS-U(C)1	10,898,940		1,329,947	9,568,993	*Interest payable semi-annually, serial redemption December 1, 1986 to 1995. U.S. par value $7,332,000.*
Feb. 26, 1997	Feb. 26, 1987	8.50	Bonds	PRQ		195,000,000[4]		195,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 30, 1997	June 15, 1984	7.08	Note	P-BCR V(C)-1	24,000,000			24,000,000	*Interest payable semi-annually, callable March 30, 1990 or any interest payment date thereafter, in whole or in part.*
May 4, 1997	June 15, 1984	9.22	Note	P-BCR R13(C)-1	17,000,000			17,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981 For the Fiscal Year Ended March 31, 1987—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/86 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/87 $	Interest and Redemption Provisions
June 10, 1997	June 15, 1984	9.18	Note	P-BCR R14(C)1	15,000,000			15,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
June 15, 1997	June 15, 1984	7.38	Note	P-BCR X(C)-1	10,000,000			10,000,000	*Interest payable semi-annually, callable June 15, 1990 or any interest payment date thereafter, in whole or in part.*
July 15, 1997	June 15, 1984	7.45	Note	P-BCR Z(C)-1	15,000,000			15,000,000	*Interest payable semi-annually, callable July 15, 1990 or any interest payment date thereafter, in whole or in part.*
June 1, 1998	June 15, 1984	7.98	Note	P-BCR AB(C)-1	7,000,000			7,000,000	*Interest payable semi-annually, callable June 1, 1990.*
Sept. 1, 1998	June 15, 1984	8.00	Note	P-BCR AC(C)-1	10,000,000			10,000,000	*Interest payable semi-annually, callable September 1, 1991 or any interest payment date thereafter, in whole or in part.*
Nov. 1, 1998	June 15, 1984	8.125	Note	P-BCR AD(C)-1	20,000,000			20,000,000	*Interest payable semi-annually, callable November 1, 1991 or any interest payment date thereafter, in whole or in part.*
June 1, 1999	June 15, 1984	9.45	Note	P-BCR AE(C)-1	10,000,000			10,000,000	*Interest payable semi-annually, callable June 1, 1992 or any interest payment date thereafter, in whole or in part.*

June 8, 1999	June 15, 1984	10.02	Note	P-BCR R15(C)-1	28,876,000	28,876,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Aug. 15, 1999	June 15, 1984	10.36	Note	P-BCR AF(C)-1	20,000,000	20,000,000	*Interest payable semi-annually, callable August 15, 1992 or any interest payment date thereafter, in whole or in part.*
Sept. 10, 1999	June 15, 1984	10.22	Note	P-BCR R16(C)-1	12,500,000	12,500,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Oct. 15, 1999	June 15, 1984	10.40	Note	P-BCR AH(C)-1	8,000,000	8,000,000	*Interest payable semi-annually, callable October 15, 1992 or any interest payment date thereafter, in whole or in part.*
June 19, 2000	June 15, 1984	9.75	Note	P-BCR AK(C)-1	50,000,000	50,000,000	*Interest payable semi-annually, callable June 14, 1993 or any interest payment date thereafter, in whole or in part.*
Nov. 3, 2000	June 15, 1984	10.50	Note	P-BCR AL(C)1	50,000,000	50,000,000	*Interest payable semi-annually, callable November 3, 1993 or any interest payment date thereafter, in whole or in part.*
Jan. 15, 2001	June 15, 1984	10.40	Note	P-BCR AM(C)-1	50,000,000	50,000,000	*Interest payable semi-annually, callable January 15, 1994 or any interest payment date thereafter, in whole or in part.*
Sept. 20, 2001	June 15, 1984	9.75	Note	P-BCR AN(C)-1	75,000,000	75,000,000	*Interest payable semi-annually, callable September 20, 1994 or any interest payment date thereafter, in whole or in part.*
Jan. 15, 2002	June 15, 1984	9.05	Note	P-BCR AP(C)-1	30,000,000	30,000,000	*Interest payable semi-annually, callable June 15, 1995 or any interest payment date thereafter, in whole or in part.*
Feb. 28, 2005	June 15, 1984	12.75	Note	P-BCR AQ(C)-1	45,000,000	45,000,000	*Interest payable semi-annually, callable February 28, 1998 or any interest payment date thereafter, in whole or in part.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
For the Fiscal Year Ended March 31, 1987—Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/86	Issues	Retirements[1]	Amount Outstanding Mar. 31/87	Interest and Redemption Provisions
		%			$	$	$	$	
Dec. 10, 2006	Dec. 11, 1986	8.18	Debenture	PRP		41,736,455		41,736,455	*Interest payable semi-annually, redeemable in whole or in part at the option of the lender.*
Total Issues					2,379,575,793	1,584,896,193	118,212,958	3,846,259,028	
Assumption of obligations of David Thompson University Centre on wind-up					3,328,046		121,081	3,206,965	
					2,382,903,839	1,584,896,193	118,334,039	3,849,465,993	
Less: Sinking fund balances								(89,240,989)	
								3,760,225,004	
Less: Unamortized discount								(187,633,057)	
TOTAL								3,572,591,947	

---

[1] Includes exchange adjustments on those series that are payable in a foreign currency. These series are translated to Canadian dollars at the exchange rate prevailing at the year-end.

[2] BCSF-1 are notes payable in Swiss Francs totalling 325 million Francs (1986: 325 million Francs) which have been hedged to $149 million U.S. (1986: $149 million U.S.) through a currency exchange agreement.

[3] The BCJY series are notes payable in Japanese Yen totalling 31.1 billion Yen (1986: 14.3 billion Yen) which have been hedged to $220.7 million Canadian (1986: $83.8 million Canadian) through currency exchange agreements.

[4] The creation and restructuring of British Columbia Enterprise Corporation resulted in debt totalling $463 million, net of unamortized discount and sinking funds, originally issued to finance fiscal agency loans, being reclassified to Public Debt Issued for Government Purposes. Also, the Government assumed $146 million in British Columbia Buildings Corporation notes.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1987—Continued

(Unaudited)

II For the purpose of the Fiscal Agency Loans

	April 1/86	Issues	Retirements	March 31/87	Net increase	
					1987	1986
	$	$	$	$	$	$
Short-term Promissory Notes	848,574,194	5,609,326,128	5,451,400,166	1,006,500,156	157,925,962	255,478,866
Province of British Columbia Notes, Bonds and Debentures	1,019,699,182	423,879,000	165,000,000	1,278,578,182	258,879,000	271,661,662
Total	1,868,273,376	6,033,205,128	5,616,400,166	2,285,078,338	416,804,962	527,140,528

Short-term Promissory Notes

Short-term promissory notes are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short-term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short-term promissory notes (the "Notes") have the following characteristics:

- — the principal amount of Notes outstanding at any time, for the purpose of fiscal agency arrangements, may not exceed $2.8 billion in Canadian funds,
- — the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- — the Notes mature in 365 days or less.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981 For the Fiscal Year Ended March 31, 1987—Continued

(Unaudited)

Province of British Columbia Notes, Bonds and Debentures

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1 86 $	Issues[1] $	Retirements $	Amount Outstanding Mar. 31 87 $	Interest and Redemption Provisions
May 30, 1988	June 4, 1985	10.50	Notes	PRG	50,000,000			50,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
June 20, 1989	June 20, 1984	9.96[2]	Notes	FRN-1	20,000,000			20,000,000	*Interest payable quarterly, not redeemable prior to maturity.*
Oct. 1, 1989	Oct. 1, 1984	12.75	Notes	PRE	100,000,000		35,000,000[4]	65,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Feb. 6, 1990	Feb. 6, 1985	10.75	Notes	PRF	200,000,000			200,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Dec. 10, 1990	Dec. 10, 1985	9.75	Notes	PRK	12,021,662			12,021,662	*Interest payable semi-annually, not redeemable prior to maturity.*
Dec. 18, 1990	Dec. 18, 1986	9.375	Notes	BCEC-6		50,000,000	50,000,000[4]		*Interest payable annually, redeemable in whole at the option of the Province, Dec. 18, 1990, extendable to Dec. 18, 1994.*
July 6, 1991	July 6, 1984	13.50	Notes	BCEC-2	32,000,000			32,000,000	*Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
Aug. 15, 1991	Aug. 15, 1986	9.00	Note	PRM		98,000,000	25,000,000[4]	73,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Nov. 27, 1991	Nov. 27, 1986	9.25	Note	PRN		54,827,000		54,827,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Mar. 27, 1993	Mar. 27, 1986	9.45	Note	BCJY-4[3]	35,000,000		25,000,000[4]	10,000,000	*Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.*

Apr. 8, 1993	Apr. 8, 1986	9.10	Note	BCJY-5[3]		2,480,000		2,480,000	*Interest payable semi-annually, not redeemable prior to maturity.*
July 30, 1994	July 30, 1984	13.65	Note	BCJY-1[3]	54,794,520			54,794,520	*Interest payable semi-annually, semi-annual principal repayments equal to 9% of the aggregate principal amount of the loan outstanding commencing July 31, 1989, balance due July 30, 1994, redeemable in whole or in part at the option of the Province subject to certain restrictions.*
June 20, 1995	June 20, 1985	11.00	Bonds	PRH	25,000,000			25,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Jan. 31, 1996	Jan. 31, 1984	12.25	Note	BCJC-3	24,000,000		10,000,000[4]	14,000,000	*Interest payable annually, annual instalments of $1,400,000 payable Jan. 31, 1991–1995, balance due Jan. 31, 1996.*
Apr. 15, 1996	Apr. 15, 1986	8.41	Note	BCJY-6[3]		15,600,000		15,600,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Feb. 26, 1997	Feb. 26, 1987	8.50	Bonds	PRQ		75,000,000	20,000,000[4]	55,000,000	*Interest payable semi-annually, not redeemable prior to maturity.*
Dec. 1, 1998	Dec. 1, 1983	11.125	Bonds	BCJC-1	50,000,000			50,000,000	*Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
Nov. 10, 2003	Nov. 10, 1983	11.65	Debenture	BCCP-1	10,000,000			10,000,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Apr. 2, 2004	Apr. 2, 1984	12.60	Debenture	BCCP-2	32,073,000			32,073,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
May 10, 2004	May 10, 1984	13.48	Debenture	BCCP-3	59,292,000			59,292,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
For the Fiscal Year Ended March 31, 1987—Continued

(Unaudited)

Province of British Columbia Notes, Bonds and Debentures

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/86	Issues[1]	Retirements	Amount Outstanding Mar. 31/87	Interest and Redemption Provisions
		%			$	$	$	$	
June 8, 2004	June 8, 1984	13.70	Debenture	BCCP-4	52,871,000			52,871,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
July 10, 2004	July 10, 1984	13.80	Debenture	BCCP-5	29,402,000			29,402,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Aug. 7, 2004	Aug. 7, 1984	14.06	Debenture	BCCP-6	24,732,000			24,732,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Sept. 10, 2004	Sept. 10, 1984	13.20	Debenture	BCCP-7	16,950,000			16,950,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Nov. 7, 2004	Nov. 7, 1984	12.96	Debenture	BCCP-8	16,923,000			16,923,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*

Apr. 10, 2005	Apr. 10, 1985	12.57	Debenture	BCCP-9	36,790,000		36,790,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
May 10, 2005	May 10, 1985	12.15	Debenture	BCCP-10	50,612,000		50,612,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
July 10, 2005	July 10, 1985	10.86	Debenture	BCCP-11	37,748,000		37,748,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Aug. 9, 2005	Aug. 9, 1985	10.99	Debenture	BCCP-12	24,490,000		24,490,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Aug. 8, 2006	Aug. 8, 1986	9.50	Debenture	BCCP-13		19,257,000	19,257,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Sept. 10, 2006	Sept. 10, 1986	9.54	Debenture	BCCP-14		31,472,000	31,472,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Oct. 10, 2006	Oct. 10, 1986	9.36	Debenture	BCCP-15		15,091,000	15,091,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
Nov. 10, 2006	Nov. 10, 1986	9.64	Debenture	BCCP-16		33,400,000	33,400,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
For the Fiscal Year Ended March 31, 1987—Continued

(Unaudited)

Province of British Columbia Notes, Bonds and Debentures

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/86 $	Issues[1] $	Retirements $	Amount Outstanding Mar. 31/87 $	Interest and Redemption Provisions
Jan. 15, 2009	Jan. 15, 1984	8.75	Bonds	BCJC-2	25,000,000			25,000,000	*Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.*
Mar. 10, 2007	Mar. 10, 1987	9.04	Debenture	BCCP-17		28,752,000		28,752,000	*Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.*
					1,019,699,182	423,879,000	165,000,000[4]	1,278,578,182	
Less: Sinking fund balances								(23,958,099)	
								1,254,620,083	
Less: Unamortized discount								(14,057,716)	
TOTAL								1,240,562,367	

---

[1] Issued under and pursuant to the *Financial Administration Act*, chapter 15, Statutes of British Columbia, 1981, as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

[2] Subject to rate adjustment every 91 days.

[3] BCJY series are notes payable in Japanese Yen totalling 13.4 billion Yen (1986: 14.5 billion Yen) which have been hedged to $82.9 million Canadian (1986: $89.8 million Canadian) through foreign currency exchange agreements.

[4] As a result of the creation and restructuring of British Columbia Enterprise Corporation, the Province assumed direct responsibility for $463 million of fiscal agency loans which have been shown as retirements in this schedule.

SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22 (2) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1987

(Unaudited)

Ministry	Agreement Description	$
Attorney General:		
	Joint Emergency Planning Program	140,732
Education:		
	Canadian Official Languages Program	7,602,088
	Status Indian Children Education	28,127,911
	Department of National Defense Children Education	3,042,689
		38,772,688
Environment and Parks:		
	Frosst Creek—Georgia Pacific	47,000
	Kokanee Creek Park	2,509
	Department of Indian and Northern Affairs	38,228
	Nicola Lake Dam	450,000
		537,737
Finance and Corporate Relations:		
	Expo 86 Asset Disposal	115,227
Forests and Lands:		
	Westar Timber Ltd.	134,795
	Infrared Forest Fire Detection	94,080
		228,875
Health:		
	Reciprocal Agreements	22,693,993
	Richmond School District No. 38—Preventive Services	352,550
	Hospital Management System	130,000
	Pacific Isotopes and Pharmaceuticals	23,432
		23,199,975
Provincial Secretary and Government Services:		
	Provincial Archives (Lew Parry/B.C. Hydro Films)	7,500
Tourism, Recreation and Culture:		
	Provincial Archives (William Carlin Collection)	4,000
	Total: 1987	63,006,734
	Total: 1986	55,349,999

Note: Section 22 (1) of the *Financial Administration Act*, 1981 authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government,

for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the Province.

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES PURSUANT TO SECTION 54 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1987

(Unaudited)

Description of Item	Total Lease Payments
Lease of Data Processing Equipment:	$
Various leases to —	
Ministry of Health	2,111,133
Ministry of Social Services and Housing	570,887
Purchasing Commission	9,626,890
	12,308,910
Lease of Multi-Plan Telephone Equipment	
Various leases to October, 1990	3,061,694
Lease of Aircraft	
Cessna Citation II and radio equipment lease to June, 1992	1,189,305
Total: 1987	16,559,909
Total: 1986	15,560,796

Note: Section 54 (3) of the *Financial Administration Act*, 1981 requires disclosure of the financial obligations of the Government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the Government. These contracts are reflected in the Public Accounts in accordance with the Province's accounting policies.

SCHEDULE OF PAYMENTS MADE TO HONOUR GUARANTEES PURSUANT TO SECTION 58 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1987

(Unaudited)

Description of Item	$
Agricultural Credit Act	
Loan Guarantee Program:	
Collins Farms Ltd.	7,500
Kiskatinaw Farms Ltd.	70,000
Moudatsos, N. & B.	196,421
Peace River Cattle Co. Ltd.	1,521
Poncilius Farms Ltd.	196,000
Van Gent, J. & W.	44,831
Peace River Assistance:	
Minderman, H.	17,116
Pandachuk, W. & B.	23,095
	556,484
Canadian Commercial Bank — Support:	
British Columbia Educational Institutions Capital Financing Authority	15,651,306
British Columbia Student Loan Program:	
Various lending institutions	1,913,274
Student Venture Program:	
Various students	134,336
Total: 1987	18,255,400
Total: 1986	1,267,028

Note: Section 58 (3) of the *Financial Administration Act, 1981* authorizes payments to honour guarantees and indemnities where the Government has entered into an agreement to give a guarantee in connection with the issue of sale of securities. These payments are reflected in the main statements of the Province.

SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT,* 1981 AS AT MARCH 31, 1987

(Unaudited)

	1987			1986
	Temporary Investments	Long-Term Investments	Total	Total
	$	$	$	$
Obligations of or guaranteed by Canada	1,556,873,481	2,962,849,046	4,519,722,527	4,403,628,632
Obligations of or guaranteed by U.S.A.		35,424,125	35,424,125	
Obligations of or guaranteed by a Province	675,647,508	6,262,027,840	6,937,675,348	5,884,976,622
Obligations of or guaranteed by a savings institution	2,376,984,690	20,074,435	2,397,059,125	2,554,912,852
Securities issued by the Municipal Finance Authority of British Columbia		141,534,126	141,534,126	122,768,521
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province	35,542,248		35,542,248	11,405,588
Bonds and debentures issued by a corporation incorporated under the laws of Canada or of a Province		80,598	80,598	117,333
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province		21,579,711	21,579,711	19,540,559
Total	4,645,047,927	9,443,569,881	14,088,617,808	12,997,350,107

EXPLANATORY NOTE ON APPROPRIATIONS

The appropriations amount presented is the original estimate plus statutory authorizations. No adjustment has been made for subsequent Treasury Board reallocations other than for reorganizations under the *Constitution Act*.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATION

Expenditure details are presented on the basis of group account classification. Each group account represents a broad functional category of expenditure and is comprised of several specific components termed standard objects of expenditure.

Salaries and Benefits

- *Base Salaries and Overtime* — includes the cost of base salaries and overtime pay for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs* — includes the cost of all adds to pay such as shift differentials, premiums and allowances.
- *Employee Benefits* — includes the cost of employer contributions to employee benefit plans and pensions. Also includes the relocation and transfer expenses of employees.
- *Legislative Allowances* — includes the cost of the annual MLA indemnity and supplementary salaries as authorized under sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act*. The expense allowance payable under subsection 2 (1) is classified under Other Expenditures. The annual salaries of the officers of the Legislature are also included.

Operating Costs

- *Fees, Allowances and Expenses* — includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Travel Expenses* — includes travel expenses of government employees and officials on government business.
- *Communication Expenses* — includes the cost of all telecommunication, postal, courier and freight services.
- *Professional Services* — includes fees and expenses for professional services rendered directly to government such as legal, engineering or management consultation services.
- *Data and Word Processing Supplies and Expenses* — includes all production costs related to data and word processing operations and services such as data processing and line charges, supplies, repairs, maintenance and short-term rentals of data and word processing equipment.
- *Office Expenses* — includes materials and supplies required for the operation of offices and the conduct of government business.
- *Informational Advertising, Publications and Statutory Notices* — includes all costs associated with advertising, publications and special notices required by statute and regulations.
- *Utilities, Materials, Supplies, Vehicle and Equipment Operation and Maintenance* — includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services, food for institutions and the costs associated with the repair and maintenance of government vehicles, machinery and equipment.
- *Building Occupancy Charges* — includes payments for the rental and maintenance of buildings and office accommodation.

Asset Acquisitions

- *Data and Word Processing Systems* — includes the purchase or long-term lease cost of electronic data and word processing equipment and associated software. Also includes the development cost of new data and word processing systems.
- *Office Furniture and Equipment* — includes the purchase or long-term lease cost of office furniture and equipment such as typewriters and photocopiers.
- *Lands, Buildings and Works* — includes the cost of acquiring such assets through purchase or contract, but not construction by government personnel.
- *Machinery, Equipment and Vehicles* — includes the purchase or long-term lease cost of aircraft, ships, vehicles and machinery and equipment.

Grants and Contributions

- *Grants* — includes grant payments to individuals, businesses, non-profit associations and others, of a general nature.
- *Contributions* — includes grant or contractual payments to public bodies and organizations for the provision of specific goods and/or services to the general public where the government has some control over how the funds are to be spent, what goods and/or services are to be provided and which groups are to receive these goods and/or services.
- *Transfers to Special Funds* — includes payments from the General Fund to Special Funds.

Other Expenditure

- *Interest on the Public Debt* — includes only interest payments on the provincial direct debt.
- *Other Expenditures* — includes only expenditures which cannot reasonably be allocated to another standard object of expenditure.

Recoveries

- *Recoveries from Within Government (inter-ministry chargebacks)* — includes recoveries for the use of equipment or the provision of services between ministries of the provincial government.
- *Recoveries from Outside of Government* — includes costs recovered from other levels of government, Crown corporations and non-government organizations.

(Unaudited)

LEGISLATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	 Other Authorizations	 Total	Actual Expenditure
		$	$	$	$
1	Legislation	10,861,780			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 64)		645,223	11,507,003	11,507,003
		10,861,780	645,223	11,507,003	11,507,003

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 1

LEGISLATION

Description

This vote provides for the operation of the Legislative Assembly and its committees including indemnities and salaries for Members of the Legislative Assembly, officials and staff, and for support services and all other related costs. A grant is provided for the Commonwealth Parliamentary Association.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
4,738,089	Members of the Legislative Assembly — Compensation	4,863,395	
70,000	Members' Dining Room	70,000	
45,000	Legislative Committees	24,634	
96,000	Inter-Parliamentary Relations	73,975	
60,183	Legislative Procedure Review	80,619	
195,000	Legislative Documents	182,862	
10,000	Electoral Commission Review		
1,757,091	Legislative Caucuses	1,892,730	
272,170	Clerk of the House	316,086	
817,288	Sergeant-at-Arms	700,746	
677,037	Hansard	706,691	
476,448	Office of the Speaker	412,533	
1,327,565	Legislative Library	1,298,834	
77,411	Legislative Internship Program	80,596	
887,721	Communications and Legislative Building Improvements	803,302	
11,507,003	Total vote		11,507,003
10,861,780	Estimated		
645,223	Statutory — *Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 64)		
11,507,003			
	Group account classification		
	Salaries and benefits	6,546,406	
	Operating costs	2,007,447	
	Asset acquisitions	459,862	
	Grants and contributions	71,200	
	Other expenditures	2,422,088	
		11,507,003	

AUDITOR GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $	Actual Expenditure $
2	Auditor General	4,402,758		4,402,758	4,090,702
		4,402,758		4,402,758	4,090,702

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 2

AUDITOR GENERAL

Description

This vote provides for the salary of the Auditor General and the cost of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*. A grant is provided for the Canadian Comprehensive Audit Foundation. Costs incurred for the audits of certain public bodies and for special conferences and meetings are recovered.

Appropriations				Actual Expenditures
4,402,758	Total vote (net of recoveries)			4,090,702
	Group account classification			
	Salaries and benefits		3,544,101	
	Operating costs		801,560	
	Asset acquisitions		106,160	
	Grants and contributions		35,000	
			4,486,821	
	Less recoveries—			
	B.C. Place	79,056		
	Expo 86 Corporation	275,117		
	University of B.C.	29,400		
	Other ministries	12,546		
			396,119	
			4,090,702	

OMBUDSMAN

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	Other Authorizations	Total	Actual Expenditure
		$	$	$	$
3	Ombudsman	2,396,084		2,396,084	2,299,483
		2,396,084		2,396,084	2,299,483

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 3

OMBUDSMAN

Description

This vote provides for the salary of the Ombudsman and the cost of the Office of the Ombudsman in meeting the requirements of the *Ombudsman Act*. Costs incurred for special conferences are recovered.

Appropriations			Actual Expenditures
2,396,084	Total vote		2,299,483
	Group account classification		
	Salaries and benefits	1,544,198	
	Operating costs	663,121	
	Asset acquisitions	92,164	
		2,299,483	

PREMIER'S OFFICE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	 Other Authorizations	 Total	Actual Expenditure
		$	$	$	$
4	Premier's Office	703,009		703,009	697,005
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Intergovernmental Relations (Vote 48)		365,436	365,436	364,598
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)		134,294	134,294	134,156
		703,009	499,730	1,202,739	1,195,759

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 4 PREMIER'S OFFICE

Description

This vote provides for the operation of the Premier's Office, including the Premier's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
703,009	Total vote		697,005
	Group account classification		
	Salaries and benefits	581,278	
	Operating costs	87,160	
	Asset acquisitions	192,633	
		861,071	
	Less transfer to Vote 82—Contingencies	164,066	
		697,005	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer from the Ministry of Intergovernmental Relations (Vote 48)

Appropriations			Actual Expenditures
	Classification by sub-vote		
365,436	Ministry operations		364,598
	Group account classification		
	Salaries and benefits	319,884	
	Operating costs	38,612	
	Asset acquisitions	6,102	
		364,598	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)

Appropriations			Actual Expenditures
	Classification by sub-vote		
	Provincial Secretary		
134,294	—Legislative Support Services		134,156
	Group account classification		
	Salaries and benefits	91,697	
	Operating costs	35,139	
	Asset acquisitions	7,320	
		134,156	

MINISTRY OF AGRICULTURE AND FISHERIES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
5	Minister's Office	188,992		188,992	187,125
6	Ministry Operations	73,305,168		73,305,168	55,785,979
7	Milk Board	337,134		337,134	331,444
8	Provincial Agricultural Land Commission	1,062,157		1,062,157	1,031,196
9	Agri-Food Regional Development Subsidiary Agreement (ERDA)	8,500,000		8,500,000	1,742,554
	Statutory—				
	Cattle Horn Act (R.S.B.C. 1979, chap. 44, sec. 7)—Livestock Improvement		28,572	28,572	28,572
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer from the Ministry of Environment and Parks (Vote 26)		1,148,491	1,148,491	1,135,403
	Special Accounts—				
	Farm Product Industry Act (R.S.B.C. 1979, chap. 124, sec. 16)—Farm Products Industry Improvement	500,000		500,000	98,780
	Livestock Protection Act (R.S.B.C. 1979, chap. 245, sec. 14)—Livestock Protection	20,000		20,000	10,385
	Special Funds—*Farm Income Insurance Act* (R.S.B.C. 1979, chap. 123, sec. 2) — Farm Income Assurance (*see* D 187 for detail)	62,800,000		62,800,000	24,872,294
	Less transfer to the Farm Income Assurance Fund from Vote 6	(31,400,000)		(31,400,000)	(15,972,254)
	Financing Transactions				
	Special Accounts				
	—Agricultural Land Development				
	—Crop Insurance Stabilization				
		115,313,451	1,177,063	116,490,514	69,251,478

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5 MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Agriculture and Fisheries, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
188,992	Total vote		187,125
	Group account classification		
	Salaries and benefits	179,116	
	Operating costs	8,009	
		187,125	

Vote 6

MINISTRY OPERATIONS

Description

This vote provides for the executive direction and general administration of the ministry. It also provides for field operations services to the agricultural and aquaculture communities, financial assistance programs to farmers as well as marketing and economic programs including:

(a) *Administration, Planning and Marketing* — This sub-vote provides for the executive direction of the ministry and administrative support services including financial, personnel, postal services, audit and data processing services for ministry programs. This sub-vote also provides for policy development, program planning, economic and statistical analysis, aid to developing countries, market development and market regulation, information programs, aquaculture development, operation of the ministry dairy laboratory and property management services for the administration of lease and Crown properties. Grants are provided to universities for agricultural and aquacultural research as well as to agricultural organizations, and to British Columbia Food Exhibitions Limited.

(b) *Agricultural Market and Food Industry Development* — This sub-vote provides for an international food marketing exhibition that is being developed in conjunction with Expo 86. Grants are provided to assist primary producers in adopting new technologies which increase productivity. Grants are also provided to assist industry to expand sales to the food service sector and to develop and expand the processing sector through financial and technical assistance in product development and food processing technologies.

(c) *Field Operations, Specialist and Regulatory Services* — This sub-vote provides for the field operations, specialist and regulatory services of the ministry including:

- (i) Extension Services — provides for on-farm advice and office consultation to farmers, for seminars, workshops and field days, and for technical information dissemination to producers;
- (ii) Laboratories — provides for veterinary, soil, feed, and tissue testing laboratories;
- (iii) Inspection — provides for animal health inspectors, brand inspection, dairy premises inspection, meat inspection, abattoir inspection, apiary inspection and crop inspection;
- (iv) Licensing — provides for the licensing of dairy plants and personnel, sale yard operations, production and sale of veterinary drugs, fur farm operations and brand certificates;
- (v) Applied Research/Demonstration — provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control and other agricultural research; and
- (vi) Grants — provides for grants to municipalities and regional districts under the *Weed Control Act*, grants to regional committees under the *Grasshopper Control Act*, operating grants to livestock associations, 4-H clubs and veterinary services plus other grants in support of the agriculture and aquaculture industries.

Recoveries are received from the operation of the ministry's range seeding equipment and fees for services to producers and processors.

(d) *Financial Assistance Programs* — This sub-vote provides for the government/producer shared-cost crop insurance and farm income insurance programs, including grants (transfers) to the Farm Income Assurance Special Fund and the Crop Insurance Trust Account. These programs ensure the cash flow stability of participating British Columbia farmers and producers. The federal government reimburses the province for its contribution to the Crop Insurance Trust Account. This money is credited to the vote as a recovery. This sub-vote also provides for the agricultural credit and farm products finance program, including grants to producers under the *Agricultural Credit Act*. This program ensures the availability of credit resources for producers and agricultural enterprises throughout the province. Also provided for are the Agri-Food Regional Development Subsidiary Agreement program administration costs, grants in support of agriculture and resource development, grants under the Peace River Drought Assistance program and interest subsidy payments under the Grower Loan program.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
10,442,316	Administration, Planning and Marketing		10,070,814	
2,800,000	Agriculture Market and Food Industry Development		1,883,570	
13,555,618	Field Operations, Specialist and Regulatory Services (net of recoveries)		13,000,269	
46,507,234	Financial Assistance Programs		30,831,326	
73,305,168	Total vote			55,785,979
	Group account classification			
	Salaries and benefits		15,748,037	
	Operating costs		8,013,122	
	Asset acquisitions		661,194	
	Grants and contributions		35,493,164	
	Other expenditures		556,484	
			60,472,001	
	Less recoveries			
	Federal Government	4,671,804		
	Other	14,218		
			4,686,022	
			55,785,979	

Vote 7

MILK BOARD

Description

This vote provides for the operation of the Milk Board. The board administers the marketing provisions of the *Milk Industry Act*. It controls and regulates the production, marketing, processing, distribution and pricing of fluid and manufactured milk consistent with market opportunities.

Appropriations		Actual Expenditures
337,134	Total vote	331,444

Group account classification	
Salaries and benefits	201,887
Operating costs	129,557
	331,444

Vote 8

PROVINCIAL AGRICULTURAL LAND COMMISSION

Description

This vote provides for the operation of the Provincial Agricultural Land Commission. Acting under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises municipalities and regional districts in the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve.

Appropriations		Actual Expenditures
1,062,157	Total vote	1,031,196

Group account classification	
Salaries and benefits	648,327
Operating costs	371,823
Asset acquisitions	11,046
	1,031,196

Vote 9

AGRI-FOOD REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Description

This vote provides for the second year of a $40,000,000 five-year program, undertaken with the federal government, for financial assistance to producers and associations for the conservation and development of the province's agricultural resources. Planned initiatives include the enhancement of productivity in the agricultural sector, resource enhancement through the construction of irrigation and drainage systems and commodity development through programs such as the financing of new agricultural support facilities. The agreement is part of the Canada/British Columbia Economic and Regional Development Agreement.

Appropriations		Actual Expenditures
8,500,000	Total vote	1,742,554

Group account classification	
Operating costs	388,561
Asset acquisitions	14,792
Grants and contributions	1,339,201
	1,742,554

Statutory

CATTLE HORN ACT (R.S.B.C. 1979, chap. 44, sec. 7)

Appropriations			Actual Expenditures
28,572	Livestock improvement		28,572
	Group account classification		
	Grants and contributions	28,572	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Environment and Parks (Vote 26)

Appropriations			Actual Expenditures
	Classification by sub-vote		
23,537	Administration and Technical Services (net of recoveries)	18,516	
1,124,954	Fisheries Management (net of recoveries)	1,116,887	
1,148,491	Total expenditure		1,135,403
	Group account classification		
	Salaries and benefits	669,649	
	Operating costs	399,394	
	Asset acquisitions	58,610	
	Grants and contributions	7,750	
		1,135,403	

Special Account

FARM PRODUCT INDUSTRY ACT (R.S.B.C. 1979, chap. 124, sec. 16)

Appropriations			Actual Expenditures
500,000	Farm products industry improvement		98,780
	Group account classification		
	Operating costs	30,715	
	Grants and contributions	68,065	
		98,780	

Special Account

LIVESTOCK PROTECTION ACT (R.S.B.C. 1979, chap. 245, sec. 14)

Appropriations			Actual Expenditures
20,000	Livestock protection		10,385
	Group account classification		
	Operating costs	4,611	
	Grants and contributions	5,774	
		10,385	

FINANCING TRANSACTIONS

Special Account

AGRICULTURAL CREDIT ACT (R.S.B.C. 1979, chap. 8, sec. 5)

Description

Loans are provided to agricultural producers for the clearing and development of agricultural land.

Appropriations		Actual Expenditures	
5,000,000	Advances	1,889,929	
(5,000,000)	Recoveries	(1,889,929)	
0	Total		0

Special Account

INSURANCE FOR CROPS ACT (R.S.B.C. 1979, chap. 202, sec. 5)

Description

Advances are provided to cover deficits in the Crop Insurance Trust Fund that may arise due to payment of indemnity claims in excess of premium and other revenue in the Trust Fund.

Appropriations		Actual Expenditures	
6,500,000	Advances	6,500,000	
(6,500,000)	Recoveries	(6,500,000)	
0	Total		0

5,000,000	Estimated
1,500,000	Statutory—*Insurance for Crops Act* (S.B.C. 1979, chap. 202, sec. 5)
(6,500,000)	Recoveries
0	

MINISTRY OF ATTORNEY GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
10	Minister's Office	200,422		200,422	188,313
11	Ministry Operations	253,095,928			
	Supplement—Special Warrant No. 3		11,700,000		
	Statutory—				
	Criminal Injury Compensation Act (R.S.B.C. 1979, chap. 83, sec. 2 (5))		1,360,290		
	Crown Proceeding Act (R.S.B.C. 1979, chap. 86, sec. 13)		1,793,241		
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		(963,466)		
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Intergovernmental Relations		(272,995)		
	—Transfer to the Ministry of Municipal Affairs		(2,923,203)	263,789,795	263,789,795
12	Judiciary	15,430,735		15,430,735	15,426,426
13	Corrections	118,251,524		118,251,524	118,243,328
	Statutory—				
	Police Act (R.S.B.C. 1979, chap. 331, sec. 7)—Video Camera Use Study		158,178	158,178	158,178
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)—Vancouver Police Inquiry		91,869	91,869	91,869
	Escheat Act (R.S.B.C. 1979, chap. 111, sec. 13(2))—Estate Disbursement		49,053	49,053	49,053
	Motion Picture Act (S.B.C. 1986, chap. 17, sec. 16 (a))—Film Classification		302,882	302,882	302,882
	International Commercial Arbitration Act (S.B.C. 1986, chap. 14, sec. 37)—B.C. Arbitration Centre		800,000	800,000	800,000
	Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2)—Flood Costs		790,783	790,783	790,783
	Emergency Program Act (R.S.B.C. 1979, chap. 106, sec. 16)—Purchase of Property Subject to Hazard		33,586	33,586	33,586
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Environment and Parks (Vote 26)		1,930,185	1,930,185	1,769,140
	—Transfer from the Ministry of Environment and Parks (Vote 27)		2,403,500	2,403,500	302,969
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)		5	5	5
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries Joint Emergency Planning Program				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 21 (1)) Special Warrant No. 1		15,150,000	15,150,000	15,150,000
	Special Accounts—*Land Title Act* (R.S.B.C. 1979, chap. 219, sec. 274 (2))—Land Titles Survey	21,886		21,886	12,260
		387,000,495	32,403,908	419,404,403	417,108,587

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 10

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Attorney General, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
200,422	Total vote		188,313
	Group account classification		
	Salaries and benefits	165,553	
	Operating costs	13,806	
	Asset acquisitions	8,954	
		188,313	

Vote 11

MINISTRY OPERATIONS

Description

This vote provides for the management direction of the ministry and the operation of ministry programs, including:

(a) *Administration and Support Services*—This sub-vote provides for ministry management, policy development, administrative support and postal services used by the ministry. Contributions are provided to the Justice Institute of British Columbia for administration costs and to agencies and societies providing services which complement ministry programs. Recoveries are received from the federal government which contributes to the cost of the Native Courtworker and Counselling Association.

(b) *Police Services*—This sub-vote provides for the administration, policy development and operations of provincial police services, for community policing, for the British Columbia Police Commission, for the Coordinated Law Enforcement Unit and for the Security Programs Branch. Contributions are provided to the Royal Canadian Mounted Police for provincial policing, to the Justice Institute of British Columbia for police training and to municipalities for selected services. Grants are provided to the Canadian Association of Chiefs of Police. Recoveries are received from the federal government for the salary and benefits of a seconded employee.

(c) *Court Services*—This sub-vote provides for the managerial and operational support for the Courts throughout the province including administrative staff and services, sheriff services, reporting and recording services, facilities and operational systems. Recoveries are received from the Insurance Corporation of British Columbia for the retrieval of licence plates from unlicensed or uninsured drivers and from the federal government for the salary and benefits of a seconded employee.

(d) *Legal Services*—This sub-vote provides for legal services to the Province of British Columbia and various boards, committees and societies including legal advice, representation in civil litigation and the drafting, preparation, filing and publication of statutes, regulations and Orders in Council. A grant is provided to the Canadian Law Information Centre for computer access to a nation-wide inventory of legal information.

(e) *Criminal Justice*—This sub-vote provides for the operation of Crown counsel services throughout the province including advice to government on matters of criminal law and its enforcement, and the development of policies and procedures in matters pertaining to criminal law.

(f) *Statutory Services, Boards and Commissions*—This sub-vote provides for various statutory services, boards and commissions which are under the jurisdiction of the Attorney General including: the operations of the Coroners Service, the Public Trustee, the Office of the Fire Commissioner, the British Columbia Racing Commission, the Film Classification Branch, the Law Reform Commission, the Land Titles Office, the Order in Council Patient's Review Board, and the British Columbia Parole Board, a contribution to the Legal Services Society, contributions to the Horse Racing Improvement Fund under the provisions of the *Horse Racing Tax Act* and grant payments under the provisions of the *Criminal Injury Compensation Act*. The Public Trustee recovers funds advanced to estates, the Law Reform Commission receives funds from the Law Foundation and the British Columbia Racing Commission's costs are recovered from the contributions to the Horse Racing Improvement Fund.

(g) *Crown Proceeding Act*—This sub-vote provides for payments made under the statutory authority of the *Crown Proceeding Act*. These payments are administered by Legal Services.

Appropriations			Actual Expenditures
		Classification by sub-vote	
14,407,410		Administration and Support Services (net of recoveries)	15,415,951
	14,722,505	—Estimated	
	(272,995)	—Transfer to the Ministry of Intergovernmental Relations	
	(42,100)	—Transfer to the Ministry of Municipal Affairs	
		—Transfer to Vote 82—Contingencies	(950,000)
87,897,548		Police Services	87,073,490
82,604,425		Court Services (net of recoveries)	83,121,579
		—Transfer to Vote 82—Contingencies	(500,000)
9,195,719		Legal Services	10,315,291
		—Transfer to Vote 82—Contingencies	(350,000)
19,274,491		Criminal Justices	19,677,711
		—Transfer to Vote 82—Contingencies	(400,000)
47,616,961		Statutory Services, Boards and Commissions (net of recoveries)	47,592,532
	50,498,064	—Estimated and other authorizations	
	(2,881,103)	—Transfer to the Ministry of Municipal Affairs	
2,793,241		*Crown Proceeding Act*	2,793,241
263,789,795		Total vote	263,789,795

Vote 11 — *Continued*

253,095,928	Estimated
11,700,000	Special Warrant No. 3
1,360,290	Statutory — *Criminal Injury Compensation Act* (R.S.B.C. 1979, chap. 83, sec. 2 (5))
1,793,241	Statutory — *Crown Proceeding Act* (R.S.B.C. 1979, chap. 86, sec. 13)
(963,466)	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))
	Statutory — *Constitution Act* (R.S.B.C. 1979, chap 62, secs. 13 and 14)
(272,995)	— Transfer to the Ministry of Intergovernmental Relations
(2,923,203)	— Transfer to the Ministry of Municipal Affairs
263,789,795	

Group account classification		
Salaries and benefits		68,947,995
Operating costs		85,349,438
Asset acquisitions		4,583,484
Grants and contributions		112,725,728
Other expenditures		3,108,662
		274,715,307
Less recoveries		
B.C. Racing Commission	7,812,340	
Federal Government	686,221	
Law Reform Commission	125,000	
Public Trustee	64,451	
Insurance Corporation of British Columbia	37,500	
Transfer to Vote 82—Contingencies	2,200,000	
		10,925,512
		263,789,795

Vote 12 JUDICIARY

Description

This vote provides for the operation of the judiciary including:

(a) *Superior Courts*—This sub-vote provides the operational budgets for the Court of Appeal, Supreme Court and the County Courts located in the province.

(b) *Provincial Courts*—This sub-vote provides for the administrative and support services for the Provincial Court of British Columbia. A grant is provided to the Association of Provincial Court Judges. A contribution is provided to the British Columbia Courthouse Library Society.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
3,550,776	Superior Courts	3,608,275	
	—Transfer to Vote 82—Contingencies	(60,000)	
11,879,959	Provincial Courts	11,935,151	
	—Transfer to Vote 82—Contingencies	(57,000)	
15,430,735	Total vote		15,426,426

Group account classification	
Salaries and benefits	13,478,364
Operating costs	1,441,543
Asset acquisitions	517,055
Grants and contributions	106,464
	15,543,426
Less recoveries	
Transfer to Vote 82—Contingencies	117,000
	15,426,426

Vote 13

CORRECTIONS

Description

This vote provides for ministry corrections programs including:

(a) *Adult Correctional Centres*—This sub-vote provides for the incarceration of remanded and sentenced adult inmates. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, training, work programs, chaplaincy and food services. Recoveries are received from the federal government for shareable costs related to housing of federal inmates under the Exchange of Services Agreement, and from the Medical Services Plan for salaried and sessional medical services.

(b) *Youth Custody Centres*—This sub-vote provides for the custody of remanded and sentenced youths. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, social and recreational programs, chaplaincy and food services. Recoveries are received from the federal government for shareable expenditures for youth custody and from the Medical Services Plan for salaried and sessional medical services.

(c) *Probation, Family and Community Services*—This sub-vote provides for probation services for adults and youths and for family services. Probation services provide pre-trial enquiries, pre-sentence and other court reports as well as the supervision of adults and youths on probation, bail or conditional release from incarceration. Contributions to the private sector and non-profit societies provide diversion, attendance, community service work and youth bail residential programs. Family services provide custody and access reports for the Family Court, and assistance in resolving child custody and financial maintenance problems through conciliation and mediation.

(d) *Management Services*—This sub-vote provides for the management of correctional programs, including administrative and support services. A grant is provided to the Canadian Criminal Justice Association. Contribution are provided to the private sector and non-profit societies for the development and evaluation of correctional programs.

(e) *Inspection and Standards*—This sub-vote provides for the development of security, safety, health, and service delivery standards for correctional programs, for regular inspection of correctional and custody centres and for the investigation of matters related to the administration of the *Corrections Act*.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
71,808,980	Adult Correctional Centres (net of recoveries)		72,118,526	
9,380,196	Youth Custody Centres (net of recoveries)		10,755,803	
	—Transfer to Vote 82—Contingencies		(550,000)	
31,205,502	Probation, Family and Community Services		29,924,548	
5,536,670	Management Services		5,656,773	
320,176	Inspection and Standards		337,678	
118,251,524	Total vote			118,243,328
	Group account classification			
	Salaries and benefits		73,041,243	
	Operating costs		34,474,668	
	Asset acquisitions		1,869,863	
	Grants and contributions		20,637,489	
	Other expenditures		305,326	
			130,328,589	
	Less recoveries			
	Transfer to Vote 82—Contingencies	550,000		
	Other ministries	431,159		
	Federal government	11,104,102		
			12,085,261	
			118,243,328	

Statutory

POLICE ACT (R.S.B.C. 1979, chap. 331, sec. 7)

Appropriations		Actual Expenditures
158,178	Video camera use study	158,178

Group account classification	
Operating costs	153,001
Asset acquisitions	5,177
	158,178

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations		Actual Expenditures
91,869	Vancouver Police Inquiry	91,869

Group account classification	
Operating costs	91,869

Statutory

ESCHEAT ACT (R.S.B.C. 1979, chap. 111, sec. 13 (2))

Appropriations		Actual Expenditures
49,053	Estate disbursement	49,053

Group account classification	
Other expenditure	49,053

Statutory

MOTION PICTURE ACT (S.B.C. 1986, chap. 17, sec. 16 (a))

Appropriations		Actual Expenditures
302,882	Film classification	302,882

Group account classification	
Operating costs	124,575
Asset acquisitions	178,307
	302,882

Statutory

INTERNATIONAL COMMERCIAL ARBITRATION ACT (S.B.C. 1986, chap. 14, sec. 37)

Appropriations		Actual Expenditures
800,000	Arbitration Centre	800,000

Group account classification	
Grants and contributions	800,000

Statutory

FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations			Actual Expenditures
790,783	Flood costs		790,783
	Group account classification		
	Salaries and benefits	20,497	
	Operating costs	554,036	
	Grants and contributions	216,250	
		790,783	

Statutory

EMERGENCY PROGRAM ACT (R.S.B.C. 1979, chap. 106, sec. 16)

Appropriations			Actual Expenditures
33,586	Purchase of property subject to hazard		33,586
	Group account classification		
	Operating costs	33,586	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Environment and Parks (Vote 26)

Appropriations			Actual Expenditures
	Classification by sub-vote		
142,052	Administration and Technical Services (net of recoveries)		
1,788,133	Provincial Emergency Program	1,769,140	
1,930,185	Total		1,769,140
	Group account classification		
	Salaries and benefits	888,811	
	Operating costs	474,647	
	Asset acquisitions	112,623	
	Grants and contributions	293,059	
		1,769,140	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Environment and Parks (Vote 27)

Appropriations			Actual Expenditures
2,403,500	Total expenditure		302,969
	Group account classification		
	Salaries and benefits	24,476	
	Operating costs	270,147	
	Grants and contributions	8,346	
		302,969	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)

Appropriations			Actual Expenditures
	Classification by sub-vote		
5	Culture, recreation and historical resources (net of recoveries) —British Columbia Lotteries		5
	Group account classification		
	Salaries and benefits	346,012	
	Operating costs	492,519	
	Asset acquisitions	13,019	
		851,550	
	Less recoveries	851,545	
		5	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Funding of the Joint Emergency Planning Program project is provided by the federal government. The purpose of the project is to organize and train emergency social service staff and volunteers. No supplementary funding by the Province is involved.

Appropriations			Actual Expenditures
0	Joint Emergency Planning Program		0
	Group account classification		
	Operating costs	140,732	
	Less recoveries	140,732	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (R.S.B.C. 1981, chap. 15, sec. 21 (1))

Appropriations			Actual Expenditures
15,150,000	Special Warrant No. 1 — B.C. Steamship Company (1975) Ltd. — upgrade/refit		15,150,000
	Group account classification		
	Grants and contributions	15,150,000	

Special Account

LAND TITLE ACT (R.S.B.C. 1979, chap. 219, sec. 274 (2))

Appropriations			Actual Expenditures
21,886	Land titles survey		12,260
	Group account classification		
	Other expenditure	12,260	

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated $	Other Authorizations $	Total $	$
14	Minister's Office	212,804			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Finance and Corporate Relations		(143,003)		
	—Transfer to the Ministry of Labour and Consumer Services		(69,801)		
15	Ministry Operations	20,771,055			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Finance and Corporate Relations		(13,920,981)		
	—Transfer to the Ministry of Labour and Consumer Services		(6,850,074)		
		20,983,859	(20,983,859)		

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 14

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Consumer and Corporate Affairs, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
0	Total vote	0

212,804	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(143,003)	—Transfer to the Ministry of Finance and Corporate Relations
(69,801)	—Transfer to the Ministry of Labour and Consumer Services
0	

Vote 15

MINISTRY OPERATIONS

Description

This vote provides for the general operations of the ministry including:

(a) *Executive and Administration*—This sub-vote provides for centralized management and administrative planning and support services for all branches of the ministry. In addition, this sub-vote provides for the costs of postal services for the ministry.

(b) *Consumer and Tenancy Relations*—This sub-vote provides for the promotion of fairness and understanding in the marketplace through the development, administration and enforcement of consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*. It regulates certain aspects of cemeteries, motor dealers and travel firms, assists over-committed debtors through counselling and debt pooling arrangements and investigates trade practices violations involving consumer loss. This sub-vote also provides for consumer education concerning rights and obligations, information and advice to the business community, research and advice on a wide variety of commercial matters related to consumers and administration of the *Residential Tenancy Act*, 1984, which governs the relationship between landlords and tenants who rent residential premises.

(c) *Financial and Corporate Relations*—This sub-vote provides a legal framework for the marketplace, including licensing and registration of individuals, regulation of the instruments and documents used by institutions to communicate and conduct their business and administration of the Mobile Home Registry. The Superintendent of Financial Institutions charters, inspects and regulates credit unions, cooperatives, trust companies and insurance companies. The Superintendent of Brokers and Real Estate regulates the securities, mortgage brokers, commodity contract dealers and real estate industries. This sub-vote also provides for the establishment of a British Columbia Securities Commission under the *Securities Act*. The Registrar of Companies maintains complete files on all companies, cooperatives, partnerships and societies operating in British Columbia whether based in or outside the province. The Registrar also records through the central registry mechanics liens and liens against motor vehicles and personal chattels and conducts searches for those liens for the general public, the financial community and the legal profession. The Commercial Appeals Commission hears appeals under various statutes administered by the ministry. The Auditor Certification Board, established by the *Company Act*, assesses the qualifications of auditors for reporting companies. Recoveries are received from self-regulatory organizations for government data processing expenses related to delegated licensing functions.

(d) *Liquor Control and Licensing*—This sub-vote provides for overall direction and control of policy development and administration in support of the *Liquor Control and Licensing Act* and regulations.

Appropriations		Classification by sub-vote	Actual Expenditures
0		Executive and Administration	0
	5,500,907	—Estimated	
	(3,688,623)	—Transfer to the Ministry of Finance and Corporate Relations	
	(1,812,284)	—Transfer to the Ministry of Labour and Consumer Services	
0		Consumer and Tenancy Relations	0
	3,080,729	—Estimated	
	(3,080,729)	—Transfer to the Ministry of Labour and Consumer Services	
0		Financial and Corporate Relations (net of recoveries)	0
	10,232,358	—Estimated	
	(10,232,358)	—Transfer to the Ministry of Finance and Corporate Relations	
0		Liquor Control and Licensing	0
	1,957,061	—Estimated	
	(1,957,061)	—Transfer to the Ministry of Labour and Consumer Services	
0		Total vote	0

20,771,055	Estimated Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(13,920,981)	—Transfer to the Ministry of Finance and Corporate Relations
(6,850,074)	—Transfer to the Ministry of Labour and Consumer Services
0	

MINISTRY OF EDUCATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations — Estimated	Total Appropriations — Other Authorizations	Total Appropriations — Total	Actual Expenditure
		$	$	$	$
16	Minister's Office	211,280		211,280	201,898
17	Management Operations	24,646,629			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		113,340	24,759,969	24,759,969
18	Public Schools Education	1,131,921,501			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))		19,559,363	1,151,480,864	1,151,480,864
19	Independent Schools	28,643,519		28,643,519	28,629,191
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Status Indian Children Education				
	—Canadian Official Languages Program				
	—Department of National Defence Children Education				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Property Tax Refunds		554,907	554,907	554,907
	Education (Interim) Finance Act (S.B.C. 1982, chap. 2, sec. 20 (6))—Administration fees		969,616	969,616	969,616
	Financing Transactions — Rural Residential School Property Tax				
		1,185,422,929	21,197,226	1,206,620,155	1,206,596,445

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 16

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Education, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
211,280	Total vote		201,898
	Group account classification		
	Salaries and benefits	192,722	
	Operating costs	7,687	
	Asset acquisitions	1,489	
		201,898	

Vote 17

MANAGEMENT OPERATIONS

Description

This vote provides for the overall policy development for the ministry as well as administrative and support services to the ministry's operating programs. Included in these functions are planning, policy research, legislative development, systems development, accounting, auditing, payroll, personnel, information and data services, and financial management and research. This vote also provides for educational research and development, and membership in, and services to, several national and inter-provincial organizations. Major programs and activities include:

(a) *Deputy Minister's Office*—This sub-vote provides for the management of the Ministry of Education, management leadership and information services to school districts. Central direction is provided for curriculum planning and development, special education programs, policy and legislative changes and financial management services.

(b) *Research and Development*—This sub-vote provides for grants to partially support provincially oriented educational societies which supplement the educational programs of school districts. This sub-vote also provides for projects to develop and enhance the provincial educational system and for management systems improvements on behalf of the ministry and field agencies.

(c) *National and Inter-Provincial Activities*—This sub-vote provides for British Columbia's share of the operating expenses of the Council of Ministers of Education (Canada).

(d) *Management Operations*—This sub-vote provides for the coordination and development of policies, legislation, computer systems and personnel management, and the development and operation of major financial systems including five-year operating forecasts, annual capital and operating budgets, and expenditure and financial management. This sub-vote also provides for ministry office space, the costs of postal services for the ministry, correspondence education for any British Columbia student unable to take the regular school program, textbooks and media materials. In addition, this sub-vote provides for liaison with some government corporations and central agencies of government, and for the internal financial operations of the ministry. Recoveries are received from the sale of supplementary textbooks and media materials to school districts and from students enrolled in correspondence courses.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
746,338	Deputy Minister's Office	612,469	
908,778	Research and Development	533,780	
122,150	National and Inter-Provincial Activities	122,150	
22,982,703	Management Operations (net of recoveries)	23,491,570	
24,759,969	Total vote		24,759,969
24,646,629	Estimated		
113,340	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		
24,759,969			

Group account classification		
Salaries and benefits		5,115,973
Operating costs		19,987,906
Asset acquisitions		912,891
Grants and contributions		430,755
Other expenditures		1,186
		26,448,711
Less recoveries		
Correspondence branch	356,374	
Provincial educational media centre	489,665	
Publication services	842,703	
		1,688,742
		24,759,969

Vote 18 PUBLIC SCHOOLS EDUCATION

Description

This vote provides for the development, management and funding of the public schools system through the operations of the ministry, the financial support of school districts and provincial assistance to homeowners for school taxation. Major programs and activities include:

(a) *Ministry Operations in Support of Public Schools*—This sub-vote provides for assessing and developing the content of educational programs, managing public instruction through curriculum development, learning assessment and provincial final examinations. This sub-vote also provides for the evaluation and assessment of special education programs, assistance to school district personnel in organizing and evaluating special education programs and the provision of direct services such as Jericho Hill School and the Resource Centre for the Visually Impaired. This sub-vote further provides financial support services for the preparation, analysis and accounting for school district operating budgets and capital expenditure programs. Finally, the sub-vote provides for policy liaison between the Ministry and school districts, support for effective school initiatives, exchange programs, accreditation of senior secondary schools and the certification process for teachers. Recoveries are received from fees for school final transcripts and general education development tests, from provincial examination re-read fees and other miscellaneous sources.

(b) *Contributions to School Districts*—This sub-vote provides for the provincial share of local school district operating budgets, contributions to schools and other educational agencies for continuing education, and contracted programs such as those for severely handicapped children in residential centres.

(c) *Contributions for Schools Debt Service*—This sub-vote provides for the provincial share of contributions for the payment of interest and sinking fund charges for capital construction projects and equipment purchases for schools.

(d) *Grants to Reduce Local School Taxes*—This sub-vote provides for grants to homeowners to reduce school taxes.

(e) *Teachers' Pension Fund*—This sub-vote provides, on behalf of all school districts, the employer's statutory contribution to the Teachers' Pension Fund and the employer's portion of medical and dental expenses for all retired teachers.

(f) *Contributions—Non-residential School Property Tax*—This sub-vote provides for contributions to school districts from school property tax revenue collected by municipalities on behalf of the province from non-residential property. This sub-vote also provides for a collection fee for municipalities.

(g) *Recoveries—Non-residential School Property Tax*—The sub-vote provides for recoveries from school property tax revenue collected by municipalities on behalf of the province from non-residential property.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
15,478,221	Ministry Operations in Support of Public Schools (net of recoveries)	15,140,484	
621,115,331	Contributions to School Districts	620,945,888	
110,556,985	Contributions for Schools Debt Service	110,556,985	
280,595,595	Grants to Reduce Local School Taxes	280,482,736	
104,175,359	Teachers' Pension Fund	108,425,188	
	Transfer to Vote 82—Contingencies	(3,904,790)	
491,675,000	Contributions—Non-residential School Property Tax	498,232,002	
(472,115,627)	Recoveries—Non-residential School Property Tax	(478,397,629)	
1,151,480,864	Total vote		1,151,480,864
1,131,921,501	Estimated		
19,559,363	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))		
1,151,480,864			

Group account classification		
Salaries and benefits		6,824,609
Operating costs		6,253,030
Asset acquisitions		515,581
Grants and contributions		1,620,328,117
Other expenditures		84
		1,633,921,421
Less recoveries		
Contributions—Non-residential School Property Tax	478,397,629	
Transfer to Vote 82—Contingencies	3,904,790	
Other	138,138	
		482,440,557
		1,151,480,864

Vote 19

INDEPENDENT SCHOOLS

Description

This vote provides for partial support of British Columbia independent schools and for the supervision of their operations as required as a condition of receiving a provincial contribution. Major programs and activities include:

(a) *Independent Schools Management* — This sub-vote provides for the inspection, classification and recommendation of independent schools for provincial contributions and for the certification of teachers under the terms of the *School Support (Independent) Act*.

(b) *Contributions to Independent Schools* — This sub-vote provides for provincial contributions to eligible independent schools.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
309,045	Independent Schools Management	300,338	
28,334,474	Contributions to Independent Schools	28,328,853	
28,643,519	Total vote		28,629,191
	Group account classification		
	Salaries and benefits	162,124	
	Operating costs	135,455	
	Asset acquisitions	2,759	
	Grants and contributions	28,328,853	
		28,629,191	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Funds are received under the 1969 Federal Provincial agreement which provides for the payment by the federal government to the province of tuition fees for status Indian children enrolled in public schools. These amounts are paid out to the applicable school district.

Appropriations		Actual Expenditures	
0	Status Indian Children Education		0
	Group account classification		
	Grants and contributions	28,127,911	
	Less recoveries	28,127,911	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

These funds are contributed by the federal government and paid out in accordance with the Canada-British Columbia Agreement On The Official Languages In Education (1984) to support the maintenance and development of minority language education and second language instruction.

Appropriations		Actual Expenditures	
0	Canadian Official Languages Programs		0
	Group account classification		
	Operating costs	4,247,459	
	Asset acquisitions	9,373	
	Grants and contributions	3,345,256	
		7,602,088	
	Less recoveries	7,602,088	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

In accordance with the 1972 Federal/Provincial agreement, the province receives tuition fees from the federal government for the education of service children residing on tax-exempt lands owned by the federal government. These amounts are paid out to the respective school districts.

Appropriations		Actual Expenditures
0	Department of National Defence Children Education	0

Group account classification		
Grants and contributions	3,042,689	
Less recoveries	3,042,689	
	0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations		Actual Expenditures
554,907	Interest on property tax refunds	554,907

Group account classification		
Operating costs	554,907	

Statutory

EDUCATION (INTERIM) FINANCE ACT (S.B.C. 1982, chap. 2, sec. 20 (6))

Appropriations		Actual Expenditures
969,616	Administration fees	969,616

Group account classification		
Other expenditures	969,616	
		969,616

FINANCING TRANSACTIONS

Description

Provincial advances are provided to school districts for rural residential school property taxes collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures	
74,421,393	Advances *re* Rural Residential School Property Tax	74,421,393	
(74,421,393)	Recoveries *re* Rural Residential School Property Tax	(74,421,393)	
0	Total		0
72,800,000	Estimated		
1,621,393	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))		
(74,421,393)	Recoveries		
0			

Group account classification	
Other expenditures—Loans, investments and advances	74,421,393
Less recoveries	74,421,393
	0

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			
		Estimated	Other Authorizations	Total	Actual Expenditure
		$	$	$	$
20	Minister's Office	197,228		197,228	197,174
21	Resource Management	23,761,450		23,761,450	23,091,788
22	British Columbia Utilities Commission	1,450,908			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))		65,900	1,516,808	1,516,808
23	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	2,500,000		2,500,000	451,947
24	Mineral Development and Exploration Incentives	7,350,000		7,350,000	6,989,474
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds		415,757	415,757	415,757
	Mines Act—(S.B.C. 1980, chap. 15 (2))—Mine Improvement		9,142	9,142	9,142
	Financing Transaction—				
	— Energy and Minerals Infrastructure Financing				
		35,259,586	490,799	35,750,385	32,672,090

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 20

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Energy, Mines and Petroleum Resources, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
197,228	Total vote	197,174

Group account classification	
Salaries and benefits	187,774
Operating costs	6,606
Asset acquisitions	2,794
	197,174

Vote 21

RESOURCE MANAGEMENT

Description

This vote provides for ministry programs and activities including:

(a) *Executive Management*—This sub-vote provides for senior executive direction, communications, publications production, public relations and library services for the ministry.

(b) *Finance and Administration Division*—This sub-vote provides for the administration of financial and personnel management services, coordination of legislative requirements and assessment and collection of mineral, mineral land, coal, petroleum and natural gas taxes and royalties. The sub-vote also provides for data management and office automation systems, and administrative services including property, accommodation, vehicle, machinery and materials requirements and inventories, telecommunications and distribution of ministry publications. In addition, this sub-vote provides for the costs of postal services for the ministry.

(c) *Energy Resources Division*—This sub-vote provides for the formulation and implementation of provincial energy policies including the energy project review process, energy forecasts, strategic energy studies and energy surplus management. This sub-vote also provides for grants to utility companies to extend natural gas pipelines to provincial customers and for a grant to energy programs.

(d) *Mineral Resources Division*—This sub-vote provides for the formulation, advancement and administration of policies and programs for the discovery and orderly development of mineral resources to achieve maximum economic and social benefits for the province. This sub-vote also provides for the administration and enforcement of provincial legislation and regulations to ensure the extraction of the province's mineral and coal resources in a manner consistent with worker health and safety, public safety, resource conservation, and environmental sensitivity. Provision is also made for the administration of title to the mineral and coal resources of the province, and the continued development of efficient and effective records systems. This sub-vote also provides for projects and programs to facilitate the exploration and discovery of mineral and coal resources through geological mapping, surveys, prospector training, information services and analytical laboratory support. Funds are also provided for the maintenance of a data base on the mineral industry and for the development and implementation of appropriate policies for the mineral sector. This sub-vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the province, encourages research and technical innovation in related fields, provides grants to the mineral industry and various mine rescue safety associations and provides for the cost-sharing of technical studies pertaining to the development of mineral resources. This sub-vote also provides for the construction and maintenance of mineral resource roads.

(e) *Petroleum Resources Division*—This sub-vote provides for the administration and disposition of petroleum, natural gas, and geothermal resource rights in a manner to bring maximum economic and social benefit to the province. The division supports the development of these resources, enforces regulation of petroleum exploration and production operations to ensure safe operation, environmental protection during seismic exploration and drilling, and conservation of resources. This sub-vote also provides for determination of the oil and natural gas reserves of British Columbia, including offshore reserves, and for the maintenance of the data base on the sedimentary geology of British Columbia, including storage of well cores, logs and records. Provision is also made for reports required under statutes, plus statistical and informational reports on petroleum exploration and development, and information and service to the petroleum industry on a fee for service basis for geological information, maps and tenure documentation, to support and encourage an active petroleum industry in the province. This sub-vote also provides for the construction and maintenance of petroleum resource roads and for the maintenance of security and performance deposits in trust.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
739,412	Executive Management	858,319	
3,012,130	Finance and Administration Division	3,232,180	
6,001,696	Energy Resources Division	5,024,867	
9,882,905	Mineral Resources Division	10,030,391	
4,125,307	Petroleum Resources Division	3,946,031	
23,761,450	Total vote		23,091,788
	Group account classification		
	Salaries and benefits	11,451,965	
	Operating costs	6,622,392	
	Asset acquisitions	1,783,126	
	Grants and contributions	3,233,185	
	Other expenditures	1,120	
		23,091,788	

Vote 22 BRITISH COLUMBIA UTILITIES COMMISSION

Description

This vote provides for the operation of the British Columbia Utilities Commission, as authorized under the *Utilities Commission Act*. The commission is responsible for the regulation of all utilities and telecommunications in the province. These responsibilities include conducting public hearings into major energy projects and energy use proposals. Commission costs are partially recovered from hearing proponents.

Appropriations			Actual Expenditures
1,516,808	Total vote (net of recoveries)		1,516,808
1,450,908	Estimated		
65,900	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))		
1,516,808			
	Group account classification		
	Salaries and benefits	1,380,500	
	Operating costs	1,260,880	
	Asset acquisitions	27,946	
		2,669,326	
	Less recoveries		
	British Columbia Utilities Commission hearings	1,152,518	
		1,516,808	

Vote 23 FORT NELSON INDIAN BAND MINERAL REVENUE SHARING AGREEMENT

Description

This vote provides for payments to the Fort Nelson Indian Band resulting from the production of natural gas and the disposition of natural gas interests. Payments are made in accordance with the federal-provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*.

Appropriations			Actual Expenditures
2,500,000	Total vote		451,947
	Group account classification		
	Grants and contributions	451,947	

Vote 24

MINERAL DEVELOPMENT AND EXPLORATION INCENTIVES

Description

This vote provides for the following mineral industry development programs:

(a) *Mineral Development Subsidiary Agreement (ERDA)*—This sub-vote provides for second year funding of a five-year, $10,000,000 program that has been undertaken by the province, in conjunction with the federal government, to encourage mineral development through geological, market and feasibility studies. This sub-vote also provides for cost-shared engineering and environmental studies related to infrastructure requirements for specific mineral development opportunities. The agreement is part of the Canada/British Columbia Economic and Regional Development Agreement.

(b) *Mineral Exploration Incentives*—This sub-vote provides for the development of British Columbia's mineral potential. Financial assistance may be provided to encourage mineral exploration in the province. Administration costs associated with this initiative are provided for in this sub-vote.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
2,350,000	Mineral Development Subsidiary Agreement (ERDA)	2,190,450	
5,000,000	Mineral Exploration Incentives	4,799,024	
7,350,000	Total vote		6,989,474
	Group account classification		
	Operating costs	2,013,194	
	Asset acquisitions	190,395	
	Grants and contributions	4,785,885	
		6,989,474	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations		Actual Expenditures	
415,757	Interest on revenue refunds		415,757
	Group account classification		
	Operating costs	415,757	

Statutory

MINES ACT (S.B.C. 1980, chap. 28, sec. 15 (2))

Appropriations		Actual Expenditures	
9,142	Mine improvement		9,142
	Group account classification		
	Operating costs	9,142	

FINANCING TRANSACTIONS

This is a new financing transaction for 1986/87. Advances are provided in accordance with section 12 of the *Ministry of Energy, Mines and Petroleum Resources Act* for the purpose of financing roads, rail lines, utilities and other infrastructure necessary to facilitate exploration, development, production and processing of British Columbia's energy, mineral and petroleum resources.

Appropriations		Actual Expenditures	
4,500,000	Advances *re* energy and minerals infrastructure financing	0	
(4,500,000)	Recoveries *re* energy and minerals infrastructure financing	0	
0	Total		0

MINISTRY OF ENVIRONMENT AND PARKS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
25	Minister's Office	211,255		211,255	209,237
26	Resource and Environmental Management	99,072,825			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Agriculture and Fisheries		(1,148,491)		
	—Transfer to the Ministry of Attorney General		(1,930,185)	95,994,149	92,921,181
27	Emergency Assistance	2,403,500			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Attorney General		(2,403,500)		
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 57)		33,773,080		
	—Transfer to the Ministry of Tourism, Recreation and Culture		(2,518,618)	31,254,462	30,515,915
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 15 (1))—Extinguishment of Debt		3,225	3,225	3,225
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Department of Indian and Northern Affairs				
	—Georgia Pacific Corporation				
	—Kokanee Creek Provincial Park				
	—Nicola Lake Dam				
	Special Funds—				
	Wildlife Act (S.B.C. 1982, chap. 57, sec. 11 (4))—Habitat Conservation Fund (*see* D 188 for detail)	2,226,000		2,226,000	1,951,063
		103,913,580	25,775,511	129,689,091	125,600,621

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 25 MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Environment and Parks, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
211,255	Total vote		209,237
	Group account classification		
	Salaries and benefits	198,362	
	Operating costs	9,484	
	Asset acquisitions	1,391	
		209,237	

Vote 26

RESOURCE AND ENVIRONMENTAL MANAGEMENT

Description

This vote provides for the ministry's resource and environmental management programs including:

(a) *Administration and Technical Services*—This sub-vote provides for executive direction and coordination for central ministry services including information, personnel, finance, postal services, systems, accommodation, laboratory, enforcement, communications, planning, environmental assessment, assets inventory and general administration. Grant are provided to the Greater Vancouver Regional District for monitoring air quality, to the Fraser River Harbour Commission for monitoring water quality, to the Management Committee of the Fraser River Estuary Management Program to cover various costs and to a number of organizations concerned with use of the environment. Recoveries are received from other divisions in the ministry and from the other ministries for the use of conservation and laboratory services. Recoveries are also received from outside of government for laboratory services.

(b) *Air Management*—This sub-vote provides for the maintenance of atmospheric quality in British Columbia, at a level which is conducive to good health and a quality environment by setting standards and monitoring air quality, by implementing airshed management systems, and by providing atmospheric services to other programs and agencies.

(c) *Fisheries Management*—This sub-vote provides for the maintenance and enhancement of fish and shellfish populations and their habitats in order to satisfy society's present and future requirements for recreational activity, wholesome food, employment and economic benefits. Principal elements are population and habitat protection and inventory, regulating sports fisheries, fish culture, research, management of mariculture leases, licensing and regulating the fish buying and processing sector, and representing provincial positions in international fisheries negotiations. Pertinent legislation includes the *Fisheries Act (Canada)*, the *Wildlife Act*, the *Fisheries Act (B.C.)*, and the *Fish Inspection Act*. A grant is provided to the British Columbia Development Corporation to offset costs incurred with regard to oyster seed loans. Funds expended on fisheries project agreements with British Columbia Hydro and Power Authority, Skagit Environmental Endowment Commission and other agencies, or the private sector are fully recoverable.

(d) *Pesticide Control*—This sub-vote provides for the administration of the *Pesticide Control Act* including advice, coordination, implementation, information, monitoring and development of policies and procedures of related programs to ensure the prudent use of pesticides. Recoveries are received from the sale of pesticide control study kits.

(e) *Waste Management*—This sub-vote provides for protection of the environment and conservation of resources through administration of the *Waste Management Act*, the *Litter Act* and programs to recover and utilize waste materials, and the Okanagan Waste Management Program. Recoveries from outside of government are received for air quality monitoring.

(f) *Water Management*—This sub-vote provides for the management of British Columbia's water resources through water licensing, regulation of water utilities, dam safety, snow surveys, flood forecasting, floodplain development control, dyke construction, dyke inspection, resource inventory, water supply and public health engineering services, aquatic weed control and water quality protection. Pertinent legislation includes the *Water Act*, the *Water Utility Act*, the *Utilities Commission Act*, the *Dykes Maintenance Act*, the *Public Works Agreement Act* and the *Land Title Act*. Funds expended on the Fraser River flood damage prevention program are partially recovered from the federal government under the Canada/British Columbia Fraser River Flood Control Agreement. Funds expended on the Canada/British Columbia Hydrometric Program are recovered by agreement from the British Columbia Hydro and Power Authority.

(g) *Wildlife Management*—This sub-vote provides for the enhancement of wildlife populations and their habitats in order to satisfy society's present and future requirements for economic, social, recreational and scientific benefits. Principle elements are wildlife population and habitat inventories, habitat protection and enhancement, research, licensing and regulating the use of wildlife, and public information. Pertinent legislation includes the *Wildlife Act*, the *Migratory Bird Convention* and the *Game Export Act* (Canada). Grants are provided to meet commitments under the *Creston Valley Wildlife Act* and for the Fur Institute of Canada. Funds expended on wildlife projects under agreements with the British Columbia Hydro and Power Authority, Skagit Environmental Endowment Commission and other agencies, or the private sector, are fully recoverable.

(h) *Surveys and Resource Mapping*—This sub-vote provides for aerial photographs, control surveys, primary base mapping and program coordination services. It also provides for resource mapping, interpretation for environmental resource management and terrain resource information management. Costs are recovered from shared-cost mapping contracts with municipal and regional governments, and for digital terrain maps provided to the private sector.

(i) *Provincial Emergency Program*—This sub-vote provides for the coordination of emergency programs and resources of local and senior governments throughout British Columbia. To improve on the local capability to protect life, property and the environment, emergency plans are developed and tested, volunteer and public officers are trained, response measures are kept up to date and essential supplies and equipment are maintained. Grants are made to assist municipalities under the conditions of the *Emergency Program Act*.

Vote 26 — *Continued*

Appropriations			Actual Expenditures
		Classification by sub-vote	
17,108,916		Administration and Technical Services (net of recoveries)	18,003,170
	17,274,505	—Estimated	
	(23,537)	—Transfer to the Ministry of Agriculture and Fisheries	
	(142,052)	—Transfer to the Ministry of Attorney General	
3,022,127		Air Management	2,971,215
13,517,141		Fisheries Management (net of recoveries)	13,513,935
	14,642,095	—Estimated	
	(1,124,954)	—Transfer to the Ministry of Agriculture and Fisheries	
786,055		Pesticide Control (net of recoveries)	756,218
12,493,186		Waste Management (net of recoveries)	9,942,028
29,151,303		Water Management (net of recoveries)	28,176,249
8,315,946		Wildlife Management (net of recoveries)	8,314,830
11,599,475		Surveys and Resource Mapping (net of recoveries)	11,243,536
0		Provincial Emergency Program	0
	1,788,133	—Estimated	
	(1,788,133)	—Transfer to the Ministry of Attorney General	
95,994,149		Total vote	92,921,181

99,072,825	Estimated Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(1,148,491)	—Transfer to the Ministry of Agriculture and Fisheries
(1,930,185)	—Transfer to the Ministry of Attorney General
95,994,149	

Group account classification		
Salaries and benefits		48,161,671
Operating costs		31,466,716
Asset acquisitions		13,832,901
Grants and contributions		700,737
		94,162,025
Less recoveries		
British Columbia Hydro and Power Authority	590,470	
Other	650,374	
		1,240,844
		92,921,181

Vote 27

EMERGENCY ASSISTANCE

Description

This vote provides for the initial response costs associated with the protection of life, property or the environment during real or imminent emergencies and natural disasters.

Appropriations		Actual Expenditures
0	Total vote	0
2,403,500	Estimated	
(2,403,500)	Statutory — *Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to Ministry of Attorney General	
0		

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Lands, Parks and Housing (Vote 57)

Appropriations			Actual Expenditures
		Classification by sub-vote	
2,483,525		Administration (net of recoveries)	
28,770,937		Parks and Outdoor Recreation (net of recoveries)	
	31,289,555	—Estimated	
	(2,518,618)	—Transfer to the Ministry of Tourism, Recreation and Culture	
31,254,462			30,515,915

Group account classification		
Salaries and benefits		16,368,457
Operating costs		11,889,644
Asset acquisitions		2,488,660
Grants and contributions		65,916
		30,812,677
Less recoveries		
Grants, special cost sharing	174,214	
Other	122,548	
		296,762
		30,515,915

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 15 (1))

Appropriations		Actual Expenditures
3,225	Extinguishment of debt	3,225

Group account classification	
Other expenditures	3,225

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Department of Indian and Northern Affairs	0

Group account classification	
Asset acquisitions	38,228
Less recoveries	38,228
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Georgia Pacific Corporation	0

Group account classification	
Operating costs	47,000
Less recoveries	47,000
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Kokanee Creek Provincial Park	0

Group account classification	
Operating costs	2,509
Less recoveries	2,509
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Nicola Lake Dam	0

Group account classification	
Asset acquisitions	450,000
Less recoveries	450,000
	0

MINISTRY OF FINANCE AND CORPORATE RELATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
28	Minister's Office	209,220		209,220	190,268
29	Government Financial Support	61,562,461			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Provincial Secretary and Government Services		(12,654,852)	48,907,609	48,075,256
30	Provincial Capital Commission	555,000			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Provincial Secretary and Government Services		(555,000)		
31	Compensation Stabilization Program	715,773		715,773	651,692
32	Critical Industries Commission	511,830		511,830	320,924
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries Expo 86 asset disposal				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58 (2))		15,651,306	15,651,306	15,651,306
	Unclaimed Money Act (R.S.B.C. 1979, chap. 418, sec. 4)—Payment of Claims		40,456	40,456	40,456
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds		4,996,445	4,996,445	4,996,445
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Consumer and Corporate Relations (Vote 14)		143,003	143,003	95,269
	—Transfer from the Ministry of Consumer and Corporate Relations (Vote 15)		13,920,981	13,920,981	13,768,628
	Financial Administration Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14, OIC 1300/86)—Powell River Loan				
	Special Accounts—*Purchasing Commission Act* (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))—Purchasing Commission Working Capital Account		494,047	494,047	494,047
	Special Funds—*Resource Revenue Stabilization Fund Act* (S.B.C. 1982, chap. 24, sec. 4)—Resource Revenue Stabilization Fund (*see* D 189 for detail)		627,210,303	627,210,303	627,210,303
	Less transfer to the General Fund from the Resource Revenue Stabilization Fund		(627,210,303)	(627,210,303)	(627,210,303)
	Financing Transactions				
	— Purchasing Commission Working Capital (Special Account)				
	— British Columbia Transit (Gasoline Tax) Levy				
	— Interest on Trusts and Deposits				
	— *Land Tax Deferment Act*				
	— Rural Area Property Taxes				
		63,554,284	22,036,386	85,590,670	84,284,291

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 28

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Finance and Corporate Relations, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
209,220	Total vote		190,268
	Group account classification		
	Salaries and benefits	172,685	
	Operating costs	15,098	
	Asset acquisitions	2,485	
		190,268	

Vote 29

GOVERNMENT FINANCIAL SUPPORT

Description

This vote provides for central financial and administrative services for all ministries and for fiscal, budgetary and financial administration policy development and implementation, including:

(a) *Treasury Board Staff*—This sub-vote provides for analysis and advice on economic, fiscal, budgetary and administrative issues.

(b) *Revenue Operations*—This sub-vote provides for administration of taxation statutes which are the responsibility of the Ministry of Finance and Corporate Relations, for the administration and related costs of the *Land Tax Deferment Act*, the *Home Owner Grant Act* as it relates to the non-municipal areas of the province, and for administration of advances to local governments in respect of property taxes collected on their behalf. Grants are provided to natural gas producers to partially offset federal income taxes and to municipalities annexing unincorporated areas.

(c) *Assessment Services*—This sub-vote provides for a provincial contribution toward the operations of the British Columbia Assessment Authority and for courts of revision and assessment appeal board operations which provide taxpayers with a means to obtain fair and equitable property tax assessments.

(d) *Purchasing Commission*—This sub-vote provides for procurement services related to the acquisition of commodities and services for ministries and certain public bodies, technical evaluation, advice and assistance for commodity acquisition, establishment and testing of commodity standards, recommending policies for efficient and effective acquisition, and development and administration of the Public Sector Purchasing Policy to stimulate economic activity in the Province. Costs related to the provision of procurement services to agencies outside of the Government of British Columbia are recovered from those agencies.

(e) *Government Agents Branch*—This sub-vote provides for delivery of programs, services and information to the public in 61 locations throughout the province on behalf, or in support, of ministries and government bodies. Recoveries are received from other ministries and government bodies for services provided by the Government Agents Branch.

(f) *Provincial Treasury*—This sub-vote provides for management of the financial assets and liabilities of the government and certain government corporations and agencies and for the management of trust funds and deposits. Costs incurred for funds management and fiscal agent services provided to government, to government corporations and agencies and to special, trust and other funds are recovered to this sub-vote.

(g) *Office of the Comptroller General*—This sub-vote provides for the payment, recording, reporting and auditing of government accounts and trust funds, for development and implementation of financial administration policies and procedures, for the evaluation of accounting and financial management systems throughout government and for the development and delivery, on a cost recovery basis, of government financial training and development programs.

(h) *Ministry Support*—This sub-vote provides for executive, financial, administrative, personnel, systems, and postal services support to ministry operations. Grants are provided to government employees under the suggestion awards program. Costs of systems services are partially recovered from other divisions of the Ministry of Finance and Corporate Relations.

Appropriations			Actual Expenditures
		Classification by sub-vote	
3,898,621		Treasury Board Staff	3,853,319
15,488,496		Revenue Operations	14,912,536
8,455,108		Assessment Services	8,243,757
4,269,004		Purchasing Commission (net of recoveries)	4,249,430
0		Government Agents Branch (net of recoveries)	0
	12,220,850	—Estimated	
	(12,220,850)	—Transfer to the Ministry of Provincial Secretary and Government Services	
10		Provincial Treasury (net of recoveries)	0
9,172,609		Office of the Comptroller General (net of recoveries)	9,715,444
7,623,761		Ministry Support (net of recoveries)	7,100,770
	8,057,763	—Estimated	
	(434,002)	—Transfer to the Ministry of Provincial Secretary and Government Services	
48,907,609		Total vote	48,075,256

61,562,461	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(12,654,852)	—Transfer to the Ministry of Provincial Secretary and Government Services
48,907,609	

Vote 29 — *Continued*

Group account classification		
Salaries and benefits		25,596,727
Operating costs		18,654,722
Asset acquisitions		1,429,365
Grants and contributions		6,737,895
Other expenditures		2,233,620
		54,652,329
Less recoveries		
Funds management and fiscal agent fees	6,306,481	
Purchasing Commission	226,352	
Other	44,240	
		6,577,073
		48,075,256

Vote 30

PROVINCIAL CAPITAL COMMISSION

Description

This vote provides for provincial contributions toward the operation of the Provincial Capital Commission, and its responsibilities for preserving, upgrading and planning amenities for and within the capital district.

Appropriations		Actual Expenditures
0	Total vote	0

555,000	Estimated
(555,000)	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
	—Transfer to the Ministry of Provincial Secretary and Government Services
0	

Vote 31

COMPENSATION STABILIZATION PROGRAM

Description

This vote provides for the costs of the Compensation Stabilization Program, including the interpretation and administration of guidelines and regulations issued under the *Compensation Stabilization Act* and the issuing of orders under Section 3 (1) of the *Public Sector Restraint Act*.

Appropriations		Actual Expenditures
715,773	Total vote	651,692

Group account classification	
Salaries and benefits	227,959
Operating costs	411,085
Asset acquisitions	12,648
	651,692

Vote 32

CRITICAL INDUSTRIES COMMISSION

Description

This vote provides for the costs incurred by the Office of the Commissioner in the administration of the *Critical Industries Act*. The Commission promotes the viability and competitiveness of critical businesses in the Province of British Columbia.

Appropriations		Actual Expenditures
511,830	Total vote	320,924

Group account classification	
Salaries and benefits	40,994
Operating costs	278,726
Asset acquisitions	1,204
	320,924

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Expo 86 asset disposal		0
	Group account classification		
	Operating costs	87,098	
	Asset acquisitions	28,129	
		115,227	
	Less recoveries, Purchasing Commission	115,227	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 58 (2))

Appropriations			Actual Expenditures
15,651,306	Total expenditure		15,651,306
	Group account classification		
	Other expenditures	15,651,306	

Statutory

UNCLAIMED MONEY ACT (R.S.B.C. 1979, chap. 418, sec. 4)

Appropriations			Actual Expenditures
40,456	Payment of claims		40,456
	Group account classification		
	Other expenditures	40,456	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations			Actual Expenditures
4,996,445	Interest on revenue refunds		4,996,445
	Group account classification		
	Operating costs	4,996,445	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

Transfer from the Ministry of Consumer and Corporate Relations (Vote 14)

Appropriations			Actual Expenditures
143,003	Total expenditure		95,269
	Group account classification		
	Salaries and benefits	92,368	
	Operating costs	2,548	
	Asset acquisitions	353	
		95,269	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Consumer and Corporate Relations (Vote 15)

Appropriations				Actual Expenditures
	Classification by sub-vote			
3,688,623	Executive and Administration			3,626,475
10,232,358	Financial and Corporate Relations			10,142,153
13,920,981	Total expenditure			13,768,628
	Group account classification			
	Salaries and benefits		8,712,252	
	Operating costs		4,618,801	
	Asset acquisitions		557,724	
			13,888,777	
	Less recoveries			
	Other ministries	73,967		
	Other	46,182		
			120,149	
			13,768,628	

Statutory

FINANCIAL ADMINISTRATION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14, OIC 1300/86)

Appropriations			Actual Expenditures
0	Powell River Loan		0
	Group account classification		
	Loans, investments and advances	1,853,763	
	Less recoveries	1,853,763	
		0	

Special Account

PURCHASING COMMISSION ACT (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))

Appropriations				Actual Expenditures
494,047	Purchasing Commission Working Capital Account			494,047
	Group account classification			
	Salaries and benefits		685,222	
	Operating costs		4,972,917	
	Asset acquisitions		12,106,783	
			17,764,922	
	Less recoveries			
	Ministries	4,024,457		
	Other	13,246,418		
			17,270,875	
			494,047	

FINANCING TRANSACTIONS

Description

Provincial advances are paid to local transit authorities in respect of the British Columbia Transit (Gasoline Tax) Levy collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations			Actual Expenditures
15,000,000	Advances *re* British Columbia Transit (Gasoline Tax) Levy	14,805,170	
(15,000,000)	Recoveries *re* British Columbia Transit (Gasoline Tax) Levy	(14,805,170)	
0	Total		0
	Group account classification		
	Other expenditures	14,805,170	
	Less recoveries	14,805,170	
		0	

FINANCING TRANSACTIONS

Description

Annual interest payments are credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration of the province, on the basis of earnings received from the investment of these funds.

Appropriations			Actual Expenditures
15,225,000	Advances *re* Interest on Trusts and Deposits	19,818,590	
(15,225,000)	Recoveries *re* Interest on Trusts and Deposits	(19,818,590)	
0	Total		0
	Group account classification		
	Other expenditures	19,818,590	
	Less recoveries	19,818,590	
		0	

FINANCING TRANSACTIONS

Description

Local governments are reimbursed by the province for the property taxes of seniors and other qualified property owners which are deferred under this Act. The property owner or the estate is required to repay to the Ministry of Finance and Corporate Relations deferred taxes together with interest compounded annually at the termination of the agreement.

Appropriations		Actual Expenditures	
3,500,000	Advances *re Land Tax Deferment Act*	2,852,751	
(3,500,000)	Recoveries *re Land Tax Deferment Act*	(2,852,751)	
0	Total		0
	Group account classification		
	Other expenditures	2,852,751	
	Less recoveries	2,852,751	
		0	

FINANCING TRANSACTIONS

Description

Provincial advances are paid to local governments and entities in rural areas in respect of local taxes and levies collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures	
60,651,000	Advances *re* Rural Area Property Taxes	62,709,742	
(60,651,000)	Recoveries *re* Rural Area Property Taxes	(62,709,742)	
0	Total		0
	Group account classification		
	Other expenditures	62,709,742	
	Less recoveries	62,709,742	
		0	

MINISTRY OF FORESTS AND LANDS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
33	Minister's Office	186,345		186,345	137,618
34	Forest and Range Management	236,372,520			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(4,863,248)	231,509,272	230,290,238
35	Fire Suppression Program	50,500,000		50,500,000	46,120,576
36	Forest Resource Development Subsidiary Agreement (ERDA)	39,688,726		39,688,726	38,764,654
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Infrared Forest Fire Detection				
	—Westar Timber Ltd.				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds		1,087	1,087	1,087
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 56)		208,882	208,882	205,260
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 57)		21,076,439	21,076,439	20,407,858
	Special Accounts—				
	Forest Act (R.S.B.C. 1979, chap. 140, sec. 87.1)—Small Business Enterprise	18,000,000		18,000,000	17,737,839
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer from the Ministry of Lands, Parks and Housing—Crown Land		36,200,000		
	—*Ministry of Lands, Parks and Housing Act* (R.S.B.C. 1979, chap. 277, sec. 7 (2))—Crown Land		3,361,796	39,561,796	39,561,796
	Special Fund—*Forest Stand Management Fund Act* (S.B.C. 1986, chap. 8, sec. 3) —Forest Stand Management Fund (*see* D 188 for detail)	20,000,000		20,000,000	12,425,201
	Less transfer to the Special Fund from Vote 34	(20,000,000)		(20,000,000)	(20,000,000)
	Financing Transaction				
	Special Account—*Ministry of Lands, Parks and Housing Act* (R.S.B.C. 1979, chap. 277, sec. 7 (2))—Crown Land				
		344,747,591	55,984,956	400,732,547	385,652,127

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 33 MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Forests and Lands, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
186,345	Total vote	137,618

Group account classification

Salaries and benefits	130,823
Operating costs	6,795
	137,618

Vote 34

FOREST AND RANGE MANAGEMENT

Description

This vote provides for the forest, range and recreation programs of the ministry (except fire suppression) and for the management, finance and administration services, including *ex gratia* payments related to this vote. The functions related to these programs and services are performed at provincial, regional and district levels and include:

(a) *Management Program*—This sub-vote provides for senior executive direction in the ministry. At headquarters, this includes strategic studies to support the development and evaluation of policy objectives and plans, and the dissemination of information concerning ministry activities. Direction and control of the application of approved forest and range policies and programs are provided for at the regional level and supervision and control of implementation occur at the district level.

(b) *Finance and Administration Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to all general administration matters, timber valuation services, grants and support services throughout the ministry, overall monitoring and functional direction of the ministry's financial, human and physical resources, data processing and administrative services and arrangements for accommodation, equipment and maintenance. More detailed coordination and monitoring of these activities occur at the regional and district levels. This sub-vote also provides for the costs of postal services for the ministry. Grants are provided to help support forest product and forestry research, the British Columbia Debris Control Board and other activities which promote the forest industry. Costs are recovered from other ministry programs for the use of vehicles, machinery and other equipment supplied centrally.

(c) *Harvesting Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the inventory, planning, valuation, sale and disposal of Crown provincial timber and wood resources, overall monitoring and functional direction of provincial wood supplies and administration of the Small Business Enterprise Program. Coordination and monitoring of these activities occur at the regional level and field activities take place at the district level.

(d) *Silviculture Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the reforestation, care and enhancement of Crown provincial forests, overall monitoring and functional direction of provincial silviculture activities, and the provision of tree seeds and seedlings required for provincial reforestation projects. Coordination and monitoring of these projects take place at the regional level while more detailed field activities occur at the district level.

(e) *Research Program*—At headquarters, this sub-vote provides for advice, policies and procedures for the services pertaining to silviculture and harvesting research, for care and enhancement of Crown provincial forests and for overall monitoring and functional direction over provincial silviculture and harvesting research activities. Coordination, monitoring and field activities take place at the regional level while more detailed field activities occur at the district level. Joint ventures and/or research contracts are carried out with other ministries and educational institutions involving mutual research needs. Costs of joint research projects are recovered from other ministries and agencies.

(f) *Forest Protection Program*—At headquarters, this sub-vote provides for advice, policies, procedures and research services pertaining to fire and pest management activities which reduce wood losses and protect public and environmental values. The coordination and monitoring of these activities occur at the regional level, while the provision of most protection services occurs at the district level. The costs of providing lightning detection services to forest companies are recovered.

(g) *Range Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to rehabilitation, care and enhancement of Crown provincial range lands, and overall monitoring and functional direction of ministry range management activities. The regional offices provide for coordination and monitoring of all range management activities on Crown provincial range lands, while district offices provide for ongoing planning, direction, and control of the use of Crown provincial range lands.

(h) *Recreation Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the protection of recreation and aesthetic values of Crown provincial forest and range lands outside parks and overall monitoring and functional direction of ministry recreation management activities. The regional offices provide for coordination and monitoring of recreation activities in the forest regions while the district offices provide for the establishment and maintenance of recreation site facilities and trails on Crown provincial lands.

(i) *Forest Stand Management*—This sub-vote provides for the transfer of funds to the Forest Stand Management Fund to be established by the *Forest Stand Management Fund Act (1986).*

Vote 34 — *Continued*

Appropriations			Actual Expenditures	
	Classification by sub-vote			
13,893,159	Management Program		13,936,217	
37,577,348	Finance and Administration Program (net of recoveries)		42,239,016	
56,507,401	Harvesting Program		54,571,299	
58,555,404	Silviculture Program		56,183,444	
9,164,321	Research Program (net of recoveries)		9,223,131	
26,480,298	Forest Protection Program (net of recoveries)		24,973,161	
5,254,296	Range Program		5,102,369	
4,077,045	Recreation Program		4,061,601	
20,000,000	Forest Stand Management		20,000,000	
231,509,272	Total vote			230,290,238
236,372,520	Estimated			
(4,863,248)	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))			
231,509,272				
	Group account classification			
	Salaries and benefits		124,059,211	
	Operating costs		78,512,444	
	Asset acquisitions		5,448,434	
	Grants and contributions		21,932,500	
	Other expenditures		462,381	
			230,414,970	
	Less recoveries			
	Federal government	52,400		
	Other	72,332		
			124,732	
			230,290,238	

Vote 35

FIRE SUPPRESSION PROGRAM

Description

This vote provides for the costs of fighting and extinguishing forest and range fires as required by the *Forest Act*, including *ex gratia* payments related to this program.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
24,477,879	Direct Fire Fighting Expenditures	19,651,628	
19,854,728	Fire Suppression Flying	18,313,149	
3,055,713	Fire Equipment	3,618,558	
2,809,031	Fire Standby and Overtime	4,262,885	
168,500	Suppression Techniques and Safety Training	236,190	
134,149	Fire Site Rehabilitation	38,166	
50,500,000	Total Vote		46,120,576
	Group account classification		
	Salaries and benefits	5,994,943	
	Operating costs	36,064,218	
	Asset acquisitions	4,061,415	
		46,120,576	

Vote 36

FOREST RESOURCE DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Description

This vote provides funding for the programs delivered by the Government of British Columbia under the Forest Resource Development Agreement, which is a five year, $300,000,000 subsidiary agreement under the Canada/British Columbia Economic and Regional Development Agreement (ERDA). The terms of the Forest Resource Development Agreement provide for delivery, by the Government of British Columbia, of cost-shared and provincially-funded programs. These programs provide for the growing of seedlings, site rehabilitation, planting, post-planting and other intensive reforestation and silviculture activities. These programs also provide for the development of policies and procedures, project coordination and monitoring, and research activities pertaining to the intensive reforestation and silviculture activities funded under the Forest Resource Development Agreement.

Appropriations		Actual Expenditures	
39,688,726	Total Vote		38,764,654
	Group account classification		
	Salaries and benefits	160,358	
	Operating costs	34,906,042	
	Asset acquisitions	3,698,254	
		38,764,654	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures	
0	Infrared forest fire detection		0
	Group account classification		
	Operating costs	94,080	
	Less recoveries	94,080	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Westar Timber		0
	Group account classification		
	Operating costs	134,795	
	Less recoveries	134,795	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations			Actual Expenditures
1,087	Interest on revenue refunds		1,087
	Group account classification		
	Operating costs	1,087	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Lands, Parks and Housing (Vote 56)

Appropriations			Actual Expenditures
	Ministers Office		
208,882	Total expenditure		205,260
	Group account classification		
	Salaries and benefits	196,970	
	Operating costs	5,473	
	Asset acquisitions	2,817	
		205,260	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Lands, Parks and Housing (Vote 57)

Appropriations			Actual Expenditures
	Classification by sub-vote		
4,259,941	Administration		4,186,514
16,816,498	Lands and Housing		16,221,344
21,076,439	Total expenditure		20,407,858
	Group account classification		
	Salaries and benefits	13,913,283	
	Operating costs	5,542,305	
	Asset acquisitions	949,270	
	Grants and contributions	3,000	
		20,407,858	

Special Account

FOREST ACT (R.S.B.C. 1979, chap. 140, sec. 87.1)

Appropriations			Actual Expenditures
18,000,000	Small Business Enterprise Program		17,737,839
	Group account classification		
	Salaries and benefits	24,008	
	Operating costs	17,402,055	
	Asset acquisitions	311,776	
		17,737,839	

Special Account

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from Ministry of Lands, Parks and Housing
MINISTRY OF LANDS, PARKS AND HOUSING ACT (R.S.B.C. 1979, chap. 277, sec. 7 (2))

Appropriations			Actual Expenditures
39,561,796	Crown Land		39,561,796
36,200,000	Estimated		
3,361,796	Statutory—*Ministry of Lands, Parks and Housing Act* (R.S.B.C. 1979, chap. 277, sec. 7 (2))		
39,561,796			
	Group account classification		
	Other expenditures	39,561,796	

FINANCING TRANSACTION

Special Account

MINISTRY OF LANDS, PARKS AND HOUSING ACT (R.S.B.C. 1979, chap. 277, sec. 7 (2))—Crown Land

Appropriations		Actual Expenditures
23,100,000	Loans and recoverable expenditures	22,789,402
(23,100,000)	Recoveries	(22,789,402)
0	Total	0

MINISTRY OF HEALTH

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
37	Minister's Office	207,950		207,950	176,230
38	Management Operations	70,978,395		70,978,395	70,175,567
39	Medical Services Commission	557,348,190			
	Statutory—*Medical Services Commission Act* (R.S.B.C. 1979, chap. 255, sec. 12)		6,045,698	563,393,888	563,393,888
40	Preventive and Community Health Care Services	217,919,511			
	Supplement—Special Warrant No. 4		4,180,000	222,099,511	221,141,988
41	Institutional Services	1,788,094,441			
	Supplement—Special Warrant No. 4		97,320,000	1,885,414,441	1,885,300,286
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Reciprocal Agreements				
	—Richmond School District No. 38—Preventive Services				
	—Hospital Management System				
	—Pacific Isotopes and Pharmaceuticals				
	Special Accounts—*Health Improvement Appropriation Act* (S.B.C. 1986, chap. 9, sec. 1)—Health Improvement Fund	120,000,000		120,000,000	119,960,923
		2,754,548,487	107,545,698	2,862,094,185	2,860,148,882

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 37

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Health, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
207,950	Total vote		176,230
	Group account classification		
	Salaries and benefits	173,162	
	Operating costs	3,068	
		176,230	

Vote 38

MANAGEMENT OPERATIONS

Description

This vote provides for the ministry's administration and support services including:

(a) *Administration*—This sub-vote provides for the overall development, direction and coordination of policy for the ministry and includes the deputy minister's office; information services; personnel; financial services; policy, planning and legislation; operational review and productivity; and staff development and safety programs. This sub-vote also provides for the costs of postal services for the ministry.

(b) *Ministry Support Services*—This sub-vote provides for the central supply of various goods and services to the ministry, agencies and outside facilities. This includes supplies and services, computer and consulting, and building occupancy costs. Recoveries are received from the sale of supplies and services within the ministry and to other ministries and outside agencies.

(c) *Special Care Services Contributions*—This sub-vote provides for contributions to support various societies and other public bodies providing health related services which complement ministry programs. These services include diagnostic, treatment and preventive programs.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
14,852,049	Administration		11,782,806	
51,037,479	Ministry Support Services (net of recoveries)		53,065,669	
5,088,867	Special Care Services Contributions		5,327,092	
70,978,395	Total vote			70,175,567
	Group account classification			
	Salaries and benefits		16,672,840	
	Operating costs		45,629,885	
	Asset acquisitions		3,797,730	
	Grants and contributions		5,268,203	
	Other expenditures		25,354	
			71,394,012	
	Less recoveries			
	Supplies and services	1,181,029		
	Other ministries	37,416		
			1,218,445	
			70,175,567	

Vote 39

MEDICAL SERVICES COMMISSION

Description

This vote provides for the payment of insured services and the development and administration of policies and programs under the Medical Services Plan including:

(a) *Administration*—This sub-vote provides for the administration of the Medical Services Plan. Services include registration of subscribers, billing and processing of premiums, auditing claims for benefits and preparing for the negotiation of contracts with practitioners.

(b) *Medical Services Plan*—This sub-vote provides contributions to the Medical Services Plan for expenditures in excess of Medical Services Plan premium revenue. Medical Services Plan premiums are paid directly to the Medical Services Plan and are not recorded as provincial revenue or as a recovery to this vote. Expenditures of the plan include payments to physicians, dental surgeons, other practitioners and laboratories on a fee-for-service basis according to a schedule of fees approved by the Commission. Some practitioners are reimbursed on a salaried or sessional basis. The plan is responsible for funding other expenses as required under negotiated contractual agreements with the British Columbia Medical Association.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
23,906,063		Administration		23,798,789
539,487,825		Medical Services Plan		539,595,099
	488,921,818	—Fee for Service	491,700,849	
	46,651,831	—Salaried and Sessional Payments	43,980,074	
	3,914,176	—Disability Insurance and Education Fund	3,914,176	
563,393,888		Total vote		563,393,888

557,348,190	Estimated
6,045,698	Statutory—*Medical Services Commission Act* (R.S.B.C. 1979, chap. 255, sec. 12)
563,393,888	

Group account classification	
Salaries and benefits	12,892,573
Operating costs	10,527,022
Asset acquisitions	388,621
Grants and contributions	539,585,672
	563,393,888

Vote 40

PREVENTIVE AND COMMUNITY HEALTH CARE SERVICES

Description

This vote provides for the service delivery, program management and policy development for preventive and community care programs including:

(a) *Preventive Services* — This sub-vote provides for the management and operation of preventive programs including public health nursing, public health inspection, health promotion and education, speech and hearing, nutrition, dental, epidemiology and medical health officers. It also provides clinical services for tuberculosis, sexually transmitted diseases, laboratory, pharmacy, kidney dialysis, home oxygen and other medical services. In addition, contributions are provided to municipalities for the delivery of certain preventive programs and to agencies providing health promotion programs. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(b) *Community Health Care Services*—This sub-vote provides for vital statistics, forensic psychiatric services, alcohol and drug programs and mental health services.

(i) Vital Statistics—provides for the registration and certification of births, deaths, marriages, divorces, name changes and other statistical services.

(ii) Forensic Psychiatric Services—provides for the operation and management of forensic psychiatric services to the courts and justice agencies in the province for adults and juveniles on an inpatient, outpatient and consultative basis. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(iii) Alcohol and Drug—provides for the management and operation of outpatient clinics, detoxification centres and residential treatment centres through direct operations and financial contributions to private agencies. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(iv) Mental Health—provides for the management and operation of Riverview and Valleyview hospitals, mental health centres, Burnaby Psychiatric Services and the Residential care (boarding home, group home) Program. Financial contributions are provided to Greater Vancouver Health Services. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
64,504,177		Preventive Services (net of recoveries)		64,054,776
	3,246,612	—Program Management	2,906,149	
	61,257,565	—Field Operations	61,148,627	
157,595,334		Community Health Care Services (net of recoveries)		157,087,212
	2,791,453	—Vital Statistics	2,534,494	
	17,129,443	—Forensic Psychiatric Services	17,339,503	
	22,454,092	—Alcohol and Drug	22,774,667	
	115,220,346	—Mental Health	114,438,547	
222,099,511		Total vote		221,141,988

217,919,511	Estimated
4,180,000	Special Warrant No. 4
222,099,511	

Group account classification	
Salaries and benefits	135,390,258
Operating costs	32,159,498
Asset acquisitions	1,684,809
Grants and contributions	51,907,423
	221,141,988

Vote 41 INSTITUTIONAL SERVICES

Description

This vote provides for the service delivery, program management, policy development and planning responsibility for institutional, acute and continuing patient care programs including:

(a) *Hospital Programs* — This sub-vote provides for program management and contributions for the operation, construction, renovation and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning, hospital monitoring and data retrieval. Hospital operating contributions pay for the majority of operating costs of hospitals after deducting other sources of revenue. This sub-vote also provides for contributions to the Red Cross, cancer clinics and other hospital and health related agencies and payments for computer services shared by hospitals and for out-of-province hospital services. In addition, it provides for payment of the provincial government's share of debt servicing for hospital construction and renovation projects, contributions for minor capital projects and payment of the provincial government's share of the purchase of approved equipment.

(b) *Continuing Care* — This sub-vote provides for program management, direct service and contributions for programs to serve residents of British Columbia who require assistance in carrying out daily living activities, but who do not require the high level of care provided by an acute care hospital. The direct services include provision of home nursing care, long-term care assessment and community physiotherapy. Contributions include funding to proprietary and non-profit long-term care facilities for the delivery of personal, intermediate, and extended care services, homemaker agencies to provide in-home-care of clients, adult day care for clients who cannot fully cope in the community but do not require the full-time use of a facility, and group homes for the handicapped. Contributions are also provided to municipalities and other health related agencies for the provision of home care and long-term care services. These contributions normally pay the majority of operating costs after deducting revenue from direct charges to patients.

(c) *Emergency Health Services* — This sub-vote provides for emergency health services including a ground and air ambulance service throughout the province, the operation of an ambulance modification depot, training programs for emergency medical assistants and paramedic crews and coordination of the ministry's responsibility in disaster planning. Contributions are made to agencies who provide services on behalf of the Emergency Health Services Commission. Recoveries are received for ambulance services provided to the Workers' Compensation Board and for work performed by the ambulance modification depot.

Appropriations				Actual Expenditures
		Classification by sub-vote		
1,533,165,853		Hospital Programs		1,532,430,109
	6,609,888	—Program Management	6,144,138	
	1,408,695,892	—Operating Contributions to Hospitals	1,415,580,940	
	85,188,073	—Hospital Construction and Renovation	78,100,197	
	32,672,000	—Hospital Equipment	32,604,834	
299,805,081		Continuing Care		300,520,376
	3,378,722	—Program Management	2,576,039	
	209,274,355	—Long-Term Care Facilities	209,515,132	
	20,725,528	—Home Nursing Care	22,220,236	
	817,464	—Community Physiotherapy	804,586	
	48,503,880	—Homemaker Services	48,525,960	
	3,704,771	—Adult Day Care	3,778,103	
	2,279,250	—Group Homes for the Handicapped	2,258,603	
	11,121,111	—Long-Term Care Assessments	10,841,717	
52,443,507		Emergency Health Services (net of recoveries)		52,349,801
	1,255,067	—Program Management	1,171,826	
	51,188,440	—Ambulance Services	51,177,975	
1,885,414,441		Total vote		1,885,300,286

1,788,094,441	Estimated
97,320,000	Special Warrant No. 4
1,885,414,441	

Vote 41 — *Continued*

Group account classification	
Salaries and benefits	58,509,921
Operating costs	14,510,425
Asset acquisitions	1,961,819
Grants and contributions	1,810,764,168
Other expenditures	975
	1,885,747,308
Less recoveries	
Other	447,022
	1,885,300,286

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Reciprocal agreements	0

Group account classification	
Grants and contributions	22,693,993
Less recoveries	22,693,993
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Richmond School District No. 38—Preventive Services	0

Group account classification	
Grants and contributions	352,550
Less recoveries	352,550
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Hospital management system	0

Group account classification	
Grants and contributions	130,000
Less recoveries	130,000
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Pacific Isotopes and Pharmaceuticals		0
	Group account classification		
	Operating costs	19,592	
	Asset acquisitions	3,841	
		23,433	
	Less recoveries		
	Other	23,433	
		0	

Special Account

HEALTH IMPROVEMENT APPROPRIATION ACT (S.B.C. 1986, chap. 9, sec. 1)

Appropriations			Actual Expenditures
120,000,000	Health Improvement Fund		119,960,923
	Group account classification		
	Salaries and benefits	2,208,853	
	Operating costs	2,641,423	
	Asset acquisitions	845,689	
	Grants and contributions	114,264,958	
		119,960,923	

MINISTRY OF SOCIAL SERVICES AND HOUSING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
42	Minister's Office	216,236		216,236	199,094
43	Ministry Programs	1,486,348,994		1,486,348,994	1,484,560,253
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 57)		18,466,011	18,466,011	16,220,707
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 58)		10	10	
	Special Accounts—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Lands, Parks and Housing—Provincial Home Acquisition		5,835,000		
	Home Conversion and Leasehold Loan Act (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21 (1))—Provincial Home Acquisition		2,140,642	7,975,642	7,975,642
	Financing Transaction				
	Special Account—*Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21 (1))—Provincial Home Acquisition				
		1,486,565,230	26,441,663	1,513,006,893	1,508,955,696

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 42

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Social Services and Housing, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
216,236	Total vote		199,094
	Group account classification		
	Salaries and benefits	183,268	
	Operating costs	8,771	
	Asset acquisitions	7,055	
		199,094	

Vote 43

MINISTRY PROGRAMS

Description

This vote provides for the administration, operation and delivery of ministry income security programs and social services including:

(a) *Ministry Executive and Program Support*—This sub-vote provides for overall direction and development of ministry programs and services, administrative support and management services to ministry operations. This sub-vote also provides for rental and maintenance of buildings and offices occupied by the ministry headquarters, the costs of postal services for the ministry and for data processing and consulting services. Recoveries are received from the sale of surplus goods and materials.

(b) *Direct Community Services*—This sub-vote provides for the salaries and expenses of ministry staff in regional and district offices and community-based programs and for rental and maintenance of buildings and offices occupied by ministry field services. This sub-vote also provides for contributions to social service agencies for complementary programs.

(c) *Services for Families and Children*—This sub-vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to children and families in their own homes or communities. Services are provided by means of grants and contributions to funded agencies. Recoveries are received from the federal government in the form of family allowance payments for children-in-care.

(d) *Rehabilitation and Support Services*—This sub-vote provides for ministry-operated residential care and social services for the physically and mentally handicapped, as well as grants and contributions for these services and for the provision of community-based services and day care. This sub-vote also provides for the rental and maintenance of facilities for handicapped persons. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(e) *GAIN Programs*—This sub-vote provides for grants and contributions for income assistance and special allowances to persons in need, a minimum guaranteed income for handicapped persons, health and dental care needs of GAIN recipients and children-in-care, burial fees for indigent persons, and training and rehabilitation for GAIN recipients.

(f) *Pharmacare Programs*—This sub-vote provides for grants for full or partial subsidies on designated prescription drugs, ostomy supplies and prosthetic appliances.

(g) *Services to Seniors*—This sub-vote provides for grants and contributions for an additional monthly payment to seniors who receive the federal Guaranteed Income Supplement or Spouse's Allowance, Shelter Aid for Elderly Renters (SAFER), subsidized bus passes for seniors and handicapped persons who qualify for GAIN benefits or the federal Guaranteed Income Supplement, and counselling services for senior citizens. Recoveries are received from the sale of bus passes to eligible persons.

Appropriations				Actual Expenditures
		Classification by sub-vote		
38,275,272		Ministry Executive and Program Support (net of recoveries)		37,123,582
102,371,661		Direct Community Services		105,847,763
101,463,639		Services for Families and Children (net of recoveries)		102,723,441
148,304,744		Rehabilitation and Support Services (net of recoveries)		146,514,201
	33,746,412	—Day Care and Achievement Centres	34,629,008	
	46,575,179	—Community Residential Care Services	44,898,994	
	6,936,850	—Community Contracted Services	7,018,588	
	61,046,303	—Special Programs for the Retarded	59,967,611	
919,001,901		GAIN Programs		899,713,003
	876,542,200	—Income Assistance Program	867,154,173	
		—Transfer to Vote 82—contingencies	(10,800,000)	
	6,064,847	—Opportunities to Independence	5,878,581	
	36,394,854	—Health Care and Dental Services	37,480,249	
148,388,676		Pharmacare Programs		163,570,065
28,543,101		Services to Seniors (net of recoveries)		29,068,198
	15,500,000	—Seniors Supplement	16,044,659	
	8,100,000	—Shelter Aid for Elderly Renters (SAFER)	7,140,658	
	4,693,100	—Bus Pass Program	5,686,781	
	250,001	—Seniors Counselling Service	196,100	
1,486,348,994		Total vote		1,484,560,253

Group account classification	
Salaries and benefits	134,414,943
Operating costs	51,227,456
Asset acquisitions	3,108,343
Grants and contributions	1,310,484,696
	1,499,235,438

Vote 43 — *Continued*

Less recoveries		
Transfer to Vote 82—contingencies	10,800,000	
Grants, federal government	2,149,501	
Bus passes	1,000,685	
Medical Services Plan	724,999	14,675,185
		1,484,560,253

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Lands Parks and Housing (Vote 57)

Appropriations		Actual Expenditures	
	Classification by sub-vote		
3,061,211	Administration	2,669,887	
15,404,800	Lands and housing	13,550,820	
18,466,011	Total		16,220,707
	Group account classification		
	Salaries and benefits	1,648,665	
	Operating costs	613,763	
	Asset acquisitions	52,573	
	Grants and contributions	13,905,706	
		16,220,707	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Lands Parks and Housing (Vote 58)

Appropriations		Actual Expenditures	
	Classification by sub-vote		
10,000,000	British Columbia Home Program Interest Cost	3,519,470	
(9,999,990)	Recoveries from interest on the public debt vote	(3,519,470)	
10	Total		0
	Group account classification		
	Other expenditures	3,519,470	
	Less recoveries Vote 81—Interest on the public debt	3,519,470	
		0	

Special Account

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Lands, Parks and Housing
HOME CONVERSION AND LEASEHOLD LOAN ACT (R.S.B.C. 1979, chap. 170, sec. 17 (1)),
HOME PURCHASE ASSISTANCE ACT (R.S.B.C. 1979, chap. 172, sec. 21 (1))

Appropriations		Actual Expenditures
7,975,642	Provincial Home Acquisition	7,975,642
	Estimated	
5,835,000	—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer from the Ministry of Lands, Parks and Housing	
2,140,642	—*Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21 (1))	
7,975,642		

FINANCING TRANSACTIONS

Special Account

HOME CONVERSION AND LEASEHOLD LOAN ACT (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and
HOME PURCHASE ASSISTANCE ACT (R.S.B.C. 1979, chap. 172, sec. 21 (1))

Description

Second mortgage loans are provided to eligible British Columbia home purchases (Provincial Home Acquisition).

Appropriations		Actual Expenditures	
	Transfer from the Ministry of Lands, Parks and Housing		
73,311,483	Advances *re* Provincial Home Acquisition	73,311,483	
(73,311,483)	Recoveries *re* Provincial Home Acquisition	(73,311,483)	
0			0
50,000,000	Estimated		
23,311,483	Statutory—Home Conversion and Leasehold Loan Act (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21 (1))		
(73,311,483)	Recoveries		
0			

MINISTRY OF ECONOMIC DEVELOPMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations — Estimated	Total Appropriations — Other Authorizations	Total Appropriations — Total	Actual Expenditure
		$	$	$	$
44	Minister's Office	215,347		215,347	190,667
45	Ministry Operations	46,581,925		46,581,925	32,500,003
46	Economic and Regional Development Subsidiary Agreements (ERDA)	16,338,000		16,338,000	2,104,101
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Intergovernmental Relations (Vote 48)		688,756	688,756	688,289
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 49)		169,768	169,768	136,711
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 50)		13,818,171	13,818,171	7,881,558
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 52)		7,785,000	7,785,000	7,784,509
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 53)		4,200,000	4,200,000	983,373
	—Transfer from the Ministry of Tourism, Recreation and Culture (Vote 71)		97,035	97,035	97,035
	Public Service Act (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England		5,284	5,284	5,284
	Ocean Falls Corporation Repeal Act (S.B.C. 1983, chap. 7, sec. 2 (1) (d))		599,539	599,539	599,539
	Special Funds—				
	Industrial Development Fund Act (R.S.B.C. 1979, chap. 194, sec. 1 (3))—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund (*see* D 188 for detail)	1,613,000	426,133	2,039,133	2,039,133
	Low Interest Loan Assistance Revolving Fund Act (S.B.C. 1985, chap. 44, sec. 2)—Low Interest Loan Assistance Revolving Fund (*see* D 189 for detail)	1,349,000	1,166,832	2,515,832	2,515,832
	Less transfer to the Low Interest Loan Assistance Revolving Fund from Vote 45		(5,000,000)	(5,000,000)	(5,000,000)
	Financing Transactions				
	Discovery Enterprise Program				
	Special Accounts—				
	Industrial Development Incentive Act (S.B.C. 1985, chap. 43, sec. 2)—Aquaculture Incentive Program				
	Industrial Development Incentive Act (S.B.C. 1985, chap. 43, sec. 3)—Industrial Development Assistance Program				
	Industrial Development Incentive Act (S.B.C. 1985, chap. 43, sec. 5)—Industrial Incentive Fund				
	Industrial Development Incentive Act (S.B.C. 1985, chap. 43, sec. 1)—Small Manufacturers' Incentive Program				
	Industrial Development Incentive Act (S.B.C. 1985, chap. 43, sec. 4)—Tourism Incentive Program				
		66,097,272	23,956,518	90,053,790	52,526,034

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 44

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Economic Development, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
215,347	Total vote		190,667
	Group account classification		
	Salaries and benefits	171,840	
	Operating costs	12,114	
	Asset acquisitions	6,713	
		190,667	

Vote 45

MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) *General Administration* — This sub-vote provides for the deputy minister's office, executive direction for the ministry, and for financial, personnel, administrative, postal and library services, and special projects.

(b) *Economics and Statistics* — This sub-vote provides for the development of policies and program proposals for the minister, ministry and cabinet as well as industry and sector forecasts and economic and policy analysis of major resource projects. This sub-vote also provides for statistical information and analytical support for the ministry, other government agencies and, in certain cases, for the business community. It also provides for and coordinates data processing services for the ministry.

(c) *Business and Industrial Development* — This sub-vote provides for the design, negotiation, management, monitoring and evaluation of federal/provincial and joint government-industry economic development programs, assistance to the province's independent business community, and evaluation of British Columbia related applications to the federal Investment Canada agency. Grants and loans are provided to businesses, industry associations and government corporations to encourage economic activity in the province.

(d) *Small Business Venture Capital Corporations*—This sub-vote provides for administrative costs and grants to eligible entities investing in Small Business Venture Capital Corporations.

(e) *Special Investment Interest Subsidy Program*—This sub-vote provides grants to the British Columbia Development Corporation to subsidize interest on industrial and other loans.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
2,512,518	General Administration	2,284,266	
3,465,600	Economics and Statistics	3,096,326	
22,603,807	Business and Industrial Development	18,638,437	
8,000,000	Small Business Venture Capital Corporations		
10,000,000	Special Investment Interest Subsidy Program	8,480,974	
46,581,925	Total vote		32,500,003
	Group account classification		
	Salaries and benefits	6,077,721	
	Operating costs	3,613,198	
	Asset acquisitions	207,624	
	Grants and contributions	22,411,823	
	Other expenditures	189,637	
		32,500,003	

Vote 46

ECONOMIC AND REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENTS (ERDA)

Description

This vote provides funding for the following three subsidiary agreements under the Canada/British Columbia Economic and Regional Development Agreement (ERDA):

(a) *Tourism Industry Development Subsidiary Agreement*—This sub-vote provides for grants to tourism industry associations for professional development activities, loan related expenditures, and visitor surveys, evaluations and economic opportunity studies for the development of the province's tourism industry.

(b) *Small Business Incentives Subsidiary Agreement*—This sub-vote provides for grants and administrative and loan related expenditures for the development of the province's small business sector.

(c) *Industrial Development Subsidiary Agreement*—This sub-vote provides for grants to research organizations and institutions to transfer new technology, loan related and administrative expenditures, and opportunity identification and evaluation studies for the development of the province's industrial and resource sectors.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
3,350,000	Tourism Industry Development Subsidiary Agreement	668,004	
2,606,000	Small Business Incentives Subsidiary Agreement	595,518	
10,382,000	Industrial Development Subsidiary Agreement	840,519	
16,338,000	Total vote		2,104,101
	Group account classification		
	Operating costs	545,457	
	Grants and contributions	570,535	
	Other expenditures	988,109	
		2,104,101	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Intergovernmental Relations (Vote 48)

Appropriations			Actual Expenditures
	Classification by sub-vote		
688,756	British Columbia House, London		688,289
	Group account classification		
	Salaries and benefits	482,151	
	Operating costs	203,160	
	Asset acquisitions	2,978	
		688,289	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of International Trade, Science and Investment (Vote 49)

Appropriations			Actual Expenditures
169,768	Total expenditure		136,711
	Group account classification		
	Salaries and benefits	118,948	
	Operating costs	13,319	
	Asset acquisitions	4,444	
		136,711	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of International Trade, Science and Investment (Vote 50)

Appropriations				Actual Expenditures
	Classification by sub-vote			
8,360,355	Administration and Operations (net of recoveries)		6,316,098	
2,957,816	Foreign Offices		1,545,460	
2,500,000	Service Industry Exports		20,000	
13,818,171	Total expenditure			7,881,558
	Group account classification			
	Salaries and benefits		2,431,024	
	Operating costs		4,514,148	
	Asset acquisitions		212,163	
	Grants and contributions		739,454	
	Other expenditures		8,506	
			7,905,295	
	Less recoveries			
	Other ministries	13,141		
	Other	10,596		
			23,737	
			7,881,558	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of International Trade, Science and Investment (Vote 52)

Appropriations			Actual Expenditures
7,785,000	Total expenditure		7,784,509
	Group account classification		
	Grants and contributions	7,784,509	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of International Trade, Science and Investment (Vote 53)

Appropriations			Actual Expenditures
4,200,000	Total expenditure		983,373
	Group account classification		
	Operating costs	838	
	Grants and contributions	982,535	
		983,373	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Tourism, Recreation and Culture (Vote 71)

Appropriations			Actual Expenditures
	Classification by sub-vote		
97,035	General Administration		97,035
	Group account classification		
	Operating costs	97,035	

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations			Actual Expenditures
5,284	Medical Expenses, London, England		5,284
	Group account classification		
	Salaries and benefits	5,284	

Statutory

OCEAN FALLS CORPORATION REPEAL ACT (S.B.C. 1983, chap. 7, sec. 2 (1) (d))

Appropriations			Actual Expenditures
599,539	Total expenditure		599,539
	Group account classification		
	Other expenditures	599,539	

FINANCING TRANSACTIONS

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 11 to 14, O.I.C. 1898/86)

Transferred from the Ministry of International Trade, Science and Investment (Discovery Enterprise Program)

Description

This financing transaction provides loans to the Discovery Foundation or its subsidiary to finance equity and debenture investments in high technology businesses under the Discovery Enterprise Program.

Appropriations			Actual Expenditures
8,000,000	Advances *re* Discovery Enterprise Program	6,100,932	
(8,000,000)	Recoveries *re* Discovery Enterprise Program	(6,100,932)	
0	Total		0
	Group account classification		
	Other expenditures	6,100,932	
	Less recoveries	6,100,932	
		0	

FINANCING TRANSACTIONS

Special Account

Description

INDUSTRIAL DEVELOPMENT INCENTIVE ACT (S.B.C. 1985, chap. 43, sec. 2)

Loans are provided to stimulate investment in new aquaculture facilities and equipment under the Small Business Incentives Subsidiary Agreement (Aquaculture Incentive Program).

Appropriations			Actual Expenditures
2,000,000	Advances	1,475,082	
(2,000,000)	Recoveries	(1,475,082)	
0	Total		0
	Group account classification		
	Other expenditures	1,475,082	
	Less recoveries	1,475,082	
		0	

FINANCING TRANSACTIONS

Special Account

Description

INDUSTRIAL DEVELOPMENT INCENTIVE ACT (S.B.C. 1985, chap. 43, sec. 2)

Loans are provided to stimulate investment in new industrial production facilities and equipment under the Industrial Development Subsidiary Agreement (Industrial Development Assistance Program).

Appropriations		Actual Expenditures	
6,000,000	Advances	916,950	
(6,000,000)	Recoveries	(916,950)	
0	Total		0
	Group account classification		
	Other expenditures	916,950	
	Less recoveries	916,950	
		0	

FINANCING TRANSACTIONS

Special Account

Description

INDUSTRIAL DEVELOPMENT INCENTIVE ACT (S.B.C. 1985, chap. 43, sec. 5)

This is the second year of a five-year program that will provide $50,000,000 in loans to stimulate private sector investment and development for key sectors and projects (Industrial Incentive Fund).

Appropriations		Actual Expenditures	
16,500,000	Advances	12,886,480	
(16,500,000)	Recoveries	(12,886,480)	
0	Total		0
	Group account classification		
	Other expenditures	12,886,480	
	Less recoveries	12,886,480	
		0	

FINANCING TRANSACTIONS

Special Account

Description

INDUSTRIAL DEVELOPMENT INCENTIVE ACT (S.B.C. 1985, chap. 43, sec. 1)

This is the second year of a five-year program that will provide $10,000,000 in loans to assist small businesses to stimulate investment in new production facilities and equipment under the Small Business Incentives Subsidiary Agreement (Small Manufacturers' Incentive Program).

Appropriations		Actual Expenditures	
2,000,000	Advances	1,678,606	
(2,000,000)	Recoveries	(1,678,606)	
0	Total		0
	Group account classification		
	Other expenditures	1,678,606	
	Less recoveries	1,678,606	
		0	

FINANCING TRANSACTIONS

Special Account

Description

INDUSTRIAL DEVELOPMENT INCENTIVE ACT (S.B.C. 1985, chap. 43, sec. 4)

This is the second year of a five-year program that will provide $25,000,000 in loans for establishing and improving tourism attractions under the Tourism Industry Development Subsidiary Agreement (Tourism Incentive Program).

Appropriations		Actual Expenditures	
7,500,000	Advances	1,668,714	
(7,500,000)	Recoveries	(1,668,714)	
0	Total		0
	Group account classification		
	Other expenditures	1,668,714	
	Less recoveries	1,668,714	
		0	

MINISTRY OF INTERGOVERNMENTAL RELATIONS

Summary of Expenditure by Appropriation

Vote No	Description	Total Appropriations — Estimated	Total Appropriations — Other Authorizations	Total Appropriations — Total	Actual Expenditure
		$	$	$	$
47	Minister's Office	134,879		134,879	134,176
48	Intergovernmental Relations	2,557,122			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Premier's Office		(365,436)		
	—Transfer to the Ministry of Advanced Education and Job Training		(90,135)		
	—Transfer to the Ministry of Economic Development		(688,756)		
	—Transfer to the Ministry of Provincial Secretary and Government Services		(42,200)	1,370,595	1,347,410
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Attorney General (Vote 11)		272,995	272,995	266,870
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)		157,700	157,700	133,881
	Special Funds—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer from the Ministry of Provincial Secretary and Government Services—First Citizens' Fund (*see* D 186 for detail)		1,973,000	1,973,000	1,204,777
		2,692,001	1,217,168	3,909,169	3,087,114

DETAILS OF EXPENDITURE BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 47

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Intergovernmental Relations, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
134,879	Total vote		134,176
	Group account classification		
	Salaries and benefits	121,526	
	Operating costs	8,326	
	Asset acquisitions	4,324	
		134,176	

Vote 48

INTERGOVERNMENTAL RELATIONS

Description

This vote provides for the general operations of the ministry including:

(a) *Ministry Operations*—This sub-vote provides for the operation, management and support of the Cabinet Secretariat, the Federal-Provincial Relations and the Constitutional Affairs Divisions which provide secretariat services to Cabinet and Cabinet's committees, co-ordination of federal/provincial and international policies and the development of British Columbia's policies on proposals to reform the Canadian Constitution. This sub-vote also provides for the costs of postal services for the ministry. A grant is provided to the Canadian Intergovernmental Conference Secretariat.

(b) *British Columbia House, London*—This sub-vote provides for the operation of the Office of the Agent General in the United Kingdom and Europe and the operation and maintenance of British Columbia House in London which houses the Office of the Agent General and certain ministries of government for trade and tourism related activities as well as for other tenants.

Appropriations			Actual Expenditures
		Classification by sub-vote	
1,364,025		Ministry Operations	1,347,335
	1,868,366	—Estimated	
	(365,436)	—Transfer to the Premier's Office	
	(90,135)	—Transfer to the Ministry of Advanced Education and Job Training	
	(48,770)	—Transfer to the Ministry of Provincial Secretary and Government Services	
0		British Columbia House, London	75
	688,756	—Estimated	
	(688,756)	—Transfer to the Ministry of Economic Development	
1,364,025		Total vote	1,347,410

2,557,122	Estimated Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(365,436)	—Transfer to the Premier's Office
(90,135)	—Transfer to the Ministry of Advanced Education and Job Training
(688,756)	—Transfer to the Ministry of Economic Development
(48,770)	—Transfer to the Ministry of Provincial Secretary and Government Services
1,364,025	

Group account classification	
Salaries and benefits	721,444
Operating costs	482,970
Asset acquisitions	42,996
Grants and contributions	100,000
	1,347,410

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Attorney General (Vote 11)

Appropriations			Actual Expenditures
	Classification by sub-vote		
272,995	Administration and Support Services		266,870
	Group account classification		
	Salaries and benefits	139,952	
	Operating costs	105,217	
	Asset acquisitions	21,701	
		266,870	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)

Appropriations			Actual Expenditures
	Classification by sub-vote		
157,700	Administration and Support Services		133,881
	Group account classification		
	Salaries and benefits	105,294	
	Operating costs	18,126	
	Asset acquisitions	10,461	
		133,881	

MINISTRY OF INTERNATIONAL TRADE, SCIENCE AND INVESTMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	 Other Authorizations	 Total	Actual Expenditure
		$	$	$	$
49	Minister's Office	169,768			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Economic Development		(169,768)		
50	Ministry Operations	14,546,387			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Economic Development		(13,818,171)		
	—Transfer to the Ministry of Provincial Secretary and Government Services		(728,216)		
51	Government Telecommunication Services	10			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Provincial Secretary and Government Services		(10)		
52	Science and Technology	7,785,000			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Economic Development		(7,785,000)		
53	Science and Technology Development Subsidiary Agreement (ERDA)	4,200,000			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Economic Development		(4,200,000)		
	Financing Transactions — Discovery Enterprise Program				
		26,701,165	(26,701,165)		

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 49

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of International Trade, Science and Investment, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
0	Total vote	0
	Group account classification	
169,768	Estimated	
(169,768)	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer to the Ministry of Economic Development	
0		

Vote 50

MINISTRY OPERATIONS

Description

This vote provides for the executive direction, administrative support, communications development and operating programs of the ministry including:

(a) *Administration and Operations* — This sub-vote provides for programs and initiatives to stimulate new business and high technology investment and private sector capital formation and to analyze and develop long-term trade policies. Provision is also made for travel expenses of members of the Executive Council, Parliamentary Secretaries and related staff outside of Canada including the payment of prescribed allowances, trade missions and general promotion of the exporting of British Columbia goods and services. This sub-vote also provides for the costs of postal services for the ministry. Grants are made to private sector enterprises, including the Asia Pacific Foundation, to assist export promotion and for new product and process development. The costs of export and trade related seminars are partially recovered.

(b) *Foreign Offices*—This sub-vote provides for the establishment and operation of foreign offices to promote trade and investment opportunities.

(c) *Service Industry Exports*—This sub-vote provides funding to assist with the development and promotion of the export of British Columbia professional, technical and other business services.

Appropriations			Actual Expenditures
		Classification by sub-vote	
0		Administration and operations (net of recoveries)	
	9,088,571	—Estimated	
	(8,360,355)	—Transfer to the Ministry of Economic Development	
	(728,216)	—Transfer to the Ministry of Provincial Secretary and Government Services	
0		Foreign offices	0
	2,957,816	—Estimated	
	(2,957,816)	—Transfer to the Ministry of Economic Development	
0		Service Industry Exports	0
	2,500,000	—Estimated	
	(2,500,000)	—Transfer to the Ministry of Economic Development	
0		Total vote	0

14,546,387	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(13,818,171)	—Transfer to the Ministry of Economic Development
(728,216)	—Transfer to the Ministry of Provincial Secretary and Government Services
0	

Vote 51 GOVERNMENT TELECOMMUNICATION SERVICES

Description

This vote provides for the operation of the government telecommunication network which serves all special offices and ministries and certain government corporations and agencies. It also provides for technical assistance in engineering and telecommunication equipment selection. Major programs and activities include:

(a) *Telecommunication Charges*—This sub-vote provides for the rental and operation of telecommunication systems required by special offices and ministries and certain government corporations and agencies.

(b) *Telecommunication Services*—This sub-vote provides for the operation of telecommunication administrative offices, switchboards in Victoria, Vancouver, Kamloops, Prince George and Nelson and specialized services relating to radio, data, audio and visual communication.

(c) *Chargebacks to Special Offices and Ministries*—This sub-vote provides for the complete recovery of the costs of providing telecommunication services to all special offices and ministries.

(d) *Chargebacks to Government Corporations and Agencies*—This sub-vote provides for the complete recovery of the costs of providing telecommunication services to all participating government corporations and agencies.

Appropriations		Actual Expenditures
	Classification by sub-vote	
32,916,493	Telecommunication Charges	
2,489,567	Telecommunication Services	
(33,614,967)	Chargebacks to Special Offices and Ministries (recoveries)	
(1,791,083)	Chargebacks to Government Corporations and Agencies (recoveries)	
(10)	Transfers	
0	Total vote	0

10	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(10)	— Transfer to the Ministry of Provincial Secretary and Government Services
0	

Vote 52 SCIENCE AND TECHNOLOGY

Description

This vote provides grants and contributions toward scientific research and technological development and adoption and for initiatives encouraging the location and growth of high technology in British Columbia.

Appropriations		Actual Expenditures
0	Total vote	0

7,785,000	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(7,785,000)	— Transfer to the Ministry of Economic Development
0	

8

Vote 53

SCIENCE AND TECHNOLOGY DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Description

This vote provides funding for programs under the Canada/British Columbia Economic and Regional Development (ERDA) Science and Technology Development Subsidary Agreement to foster growth of high technology in British Columbia.

Appropriations		Actual Expenditures
0	Total vote	0
4,200,000	Estimated	
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(4,200,000)	— Transfer to the Ministry of Economic Development	
0		

FINANCING TRANSACTIONS

DISCOVERY ENTERPRISE PROGRAM

Description

This financing transaction provides loans to the Discovery Foundation or its subidiary to finance equity and debenture investments in high technology businesses under the Discovery Enterprise Program.

Appropriations		Actual Expenditures
	Transfer to the Ministry of Economic Development	
8,000,000	Advances	
(8,000,000)	Recoveries	
0		0

MINISTRY OF LABOUR AND CONSUMER SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	 Other Authorizations	 Total	Actual Expenditure
		$	$	$	$
54	Minister's Office	205,714		205,714	189,458
55	Ministry Operations	63,786,153			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Advanced Education and Job Training		(38,847,245)		
	—Transfer to the Ministry of Municipal Affairs		(10,678,193)	14,260,715	14,060,743
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Consumer and Corporate Affairs (Vote 14)		69,801	69,801	68,627
	—Transfer from the Ministry of Consumer and Corporate Affairs (Vote 15)		6,850,074	6,850,074	6,848,610
		63,991,867	(42,605,563)	21,386,304	21,167,438

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 54

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Labour and Consumer Services, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
205,714	Total vote		189,458
	Group account classification		
	Salaries and benefits	178,793	
	Operating costs	8,825	
	Asset acquisitions	1,840	
		189,458	

Vote 55

MINISTRY OPERATIONS

Description

This vote provides for the administration of the following statutes and programs: the *Apprenticeship Act*, the *Elevating Devices Safety Act*, the *Electrical Safety Act*, the *Employment Standards Act*, the *Gas Safety Act*, the *Human Rights Act*, the *Labour Code*, the *Ministry of Labour Act*, the *Power Engineers and Boiler and Pressure Vessel Safety Act*, the *Refugee Settlement Act* and the *Wage (Public Construction) Act*. Major programs and activities include:

(a) *Ministry Management* — This sub-vote provides for the ministry's management and for the provision of central services including financial, personnel, systems, communications, postal services, arbitration, policy and planning and other administrative services. Grants are provided to promote harmonious labour relations.

(b) *Women's Programs* — This sub-vote provides for programs to promote the full participation of women in all sectors of the labour force. It also provides for counselling and other assistance to groups and individuals in the resolution of problems faced by women as members of the community. Grants are provided to further the role of women in society.

(c) *Labour Relations and Compensation Advisory Services* — This sub-vote provides for mediation services related to labour disputes, and attempts to resolve allegations of discrimination; and advice to employers and workers who are questioning decisions made by the Workers' Compensation Board. The cost of the Compensation Advisory Services is fully recovered from the Accident Fund established pursuant to the *Workers Compensation Act*. Contributions are made for professional assessment services.

(d) *Employment Standards Branch* — This sub-vote provides for the administration of the *Employment Standards Act* and for support services to the Labour Relations Board and Human Rights Council.

(e) *Human Rights Council* — This sub-vote provides for the administration of provincial legislation respecting human rights. Grants are provided to promote human rights.

(f) *Safety Engineering Services* — This sub-vote provides for the establishment of safety standards and inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides and refrigerator systems. The sub-vote also provides for safety education programs.

(g) *Labour Market Programs* — This sub-vote provides for the development, administration and delivery of employment programs and for the planning and management of apprenticeship and employment training. Provision is also made for provincial programs pertaining to immigration matters, private training institutions, and vocational rehabilitation services for disabled persons. Grants and contributions are provided to individuals and agencies for apprenticeship training costs and employment programs for the disabled and disadvantaged. Payments are also made to the Ministry of Post-Secondary Education for apprenticeship training courses.

(h) *Assisted Job Access Programs* — This sub-vote provides grants and contributions to assist entry and re-entry to the labour market in ways that promote work experience and skill development, and to meet the needs of employers to assist in training employees for jobs which reflect a changing economy.

(i) *British Columbia Youth Program* — This sub-vote provides for the administration of the British Columbia Youth Advisory Council and funding for the British Columbia Youth Grants Program to promote the development, independence and participation of young people in their communities across the province.

(j) *Labour Relations Board* — This sub-vote provides for the administration of the *Labour Code*.

(k) *Workers' Compensation Review Board* — This sub-vote provides for the operation of the Workers' Compensation Review Board, an appellate agency established under the *Workers Compensation Act*, which reviews decisions made by the Workers' Compensation Board respecting workers. The cost of the Workers' Compensation Review Board is fully recovered from the Accident Fund established pursuant to the *Workers Compensation Act*.

Appropriations		Classification by sub-vote	Actual Expenditures
3,164,238		Ministry Management	
	5,584,865	—Estimated	3,220,315
	(1,393,218)	—Transfer to the Ministry of Advanced Education and Job Training	
	(1,027,409)	—Transfer to the Ministry of Municipal Affairs	
0		Women's Programs	
	774,874	—Estimated	
	(774,874)	—Transfer to the Ministry of Advanced Education and Job Training	
1,342,212		Labour Relations and Compensation Advisory Services (net of recoveries)	1,053,484
	1,344,797	—Estimated	
	(2,585)	—Transfer to the Ministry of Advanced Education and Job Training	
4,961,556		Employment Standards Branch	5,303,711
983,818		Human Rights Council	894,585
251,328		Safety Engineering Services	
	9,907,426	—Estimated	
	(5,314)	—Transfer to the Ministry of Advanced Education and Job Training	
	(9,650,784)	—Transfer to the Ministry of Municipal Affairs	
179,221		Labour Market Programs	
	26,189,631	—Estimated	
	(26,010,410)	—Transfer to the Ministry of Advanced Education and Job Training	
55,000		Assisted Job Access Programs	
	10,000,000	—Estimated	
	(9,945,000)	—Transfer to the Ministry of Advanced Education and Job Training	
0		British Columbia Youth Program	
	610,844	—Estimated	
	(610,844)	—Transfer to the Ministry of Advanced Education and Job Training	
3,323,332		Labour Relations Board	3,588,648
	3,428,332	—Estimated	
	(105,000)	—Transfered to the Ministry of Advanced Education and Job Training	
10		Workers' Compensation Review Board (net of recoveries)	
14,260,715		Total vote	14,060,743

63,786,153	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(38,847,245)	—Transfer to the Ministry of Advanced Education and Job Training
(10,678,193)	—Transfer to the Ministry of Municipal Affairs
14,260,715	

Group account classification		
Salaries and benefits		12,249,432
Operating costs		5,012,402
Asset acquisitions		889,832
Grants and contributions		12,690
		18,164,356
Less recoveries		
Workers' Compensation Board	4,102,152	
Other	1,461	
		4,103,613
		14,060,743

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Consumer and Corporate Affairs (Vote 14)

Appropriations			Actual Expenditures
69,801	Total expenditure		68,627
	Group account classification		
	Salaries and benefits	66,801	
	Operating costs	1,654	
	Asset acquisitions	172	
		68,627	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Consumer and Corporate Affairs (Vote 15)

Appropriations			Actual Expenditures
	Classification by sub-vote		
1,812,284	Executive and Administration	1,742,388	
3,080,729	Consumer and Tenancy Relations	3,066,231	
1,957,061	Liquor Control and Licensing	2,039,991	
6,850,074			6,848,610
	Group account classification		
	Salaries and benefits	4,741,586	
	Operating costs	1,966,123	
	Asset acquisitions	140,901	
		6,848,610	

MINISTRY OF LANDS, PARKS AND HOUSING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
56	Minister's Office	208,882			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Forests and Lands		(208,882)		
57	Ministry Operations	76,394,060			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Environment and Parks		(33,773,080)		
	—Transfer to the Ministry of Forests and Lands		(21,076,439)		
	—Transfer to the Ministry of Municipal Affairs		(3,078,530)		
	—Transfer to the Ministry of Social Services and Housing		(18,466,011)		
58	British Columbia Home Program	10			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Social Services and Housing		(10)		
	Statutory—				
	Special Accounts—				
	Ministry of Lands, Parks and Housing Act (R.S.B.C. 1979, chap. 277, sec. 7 (2))—Crown Land	36,200,000			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Forests and Lands		(36,200,000)		
	Home Conversion and Leasehold Loan Act (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21 (1))—Provincial Home Acquisition	5,835,000			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Social Services and Housing		(5,835,000)		
	University Endowment Land Act (R.S.B.C. 1979, chap. 420, sec. 3 (1))—University Endowment Lands Administration	3,193,244			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Municipal Affairs		(3,193,244)		
	Financing Transactions—				
	Special Accounts—				
	Crown Land				
	Provincial Home Acquisition				
		121,831,196	(121,831,196)		

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 56

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Lands, Parks and Housing, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
0	Total vote	0

208,882	Estimated Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(208,882)	—Transfer to the Ministry of Forests and Lands
0	

Vote 57

MINISTRY OPERATIONS

Description

This vote provides for central ministry administration as well as the development of policies and the management of programs in support of the ministry's mandate. Major programs and activities include:

(a) *Administration*—This sub-vote provides for the ministry executive, home mortgage services, assisted rental program grants and central ministry administration including legal, financial, personnel, postal, mechanical, internal audit and public information services.

(b) *Lands and Housing*—This sub-vote provides for the management and allocation of Crown lands and the development of lands and housing policy and programs. The main activities are the delivery of Crown land programs by field and headquarters staff, provision of subsidies to the British Columbia Housing Management Commission for social housing assistance and the management and operation of the University Endowment Lands. Recoveries include fees, licences, ratepayer contributions from the University Endowment Lands, and revenue from sales of sundry items.

(c) *Parks and Outdoor Recreation*—This sub-vote provides for the development and management of programs and policies to maintain a high quality park system in British Columbia and to coordinate outdoor recreation opportunities across the province. Grants are provided to non-profit organizations for outdoor recreation education and safety programs. The costs of recreation projects in Strathcona Park, the Skagit Valley and the Alexander McKenzie Grease Trail are recovered from Westmin Resources Limited, the Skagit Environmental Endowment Commission and the Government of Canada respectively.

Appropriations		Classification by sub-vote	Actual Expenditures
0		Administration	0
	9,974,264	—Estimated	
	(2,483,525)	—Transfer to the Ministry of Environment and Parks	
	(4,259,941)	—Transfer to the Ministry of Forests and Lands	
	(169,587)	—Transfer to the Ministry of Municipal Affairs	
	(3,061,211)	—Transfer to the Ministry of Social Services and Housing	
0		Lands and Housing (net of recoveries)	0
	35,130,241	—Estimated	
	(16,816,498)	—Transfer to the Ministry of Forests and Lands	
	(2,908,943)	—Transfer to the Ministry of Municipal Affairs	
	(15,404,800)	—Transfer to the Ministry of Social Services and Housing	
0		Parks and Outdoor Recreation (net of recoveries)	0
	31,289,555	—Estimated	
	(31,289,555)	—Transfer to the Ministry of Environment and Parks	
0		Total vote	0

76,394,060	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(33,773,080)	—Transfer to the Ministry of Environment and Parks
(21,076,439)	—Transfer to the Ministry of Forests and Lands
(3,078,530)	—Transfer to the Ministry of Municipal Affairs
(18,466,011)	—Transfer to the Ministry of Social Services and Housing
0	

Vote 58 BRITISH COLUMBIA HOME PROGRAM

Description

This vote provides for the interest cost on direct government borrowings undertaken to finance the British Columbia Home Program. Under this program, loans from the Crown Land Account were made available to homeowners until September 30, 1985 to reduce the interest rate to 12 per cent on the first $60,000 of their mortgage debt. The loans are repayable on or before September 30, 1986, at which time they begin to accrue interest. The interest costs incurred by government under this vote are fully recovered from Vote 81 — Management of the Public Debt.

Appropriations		Actual Expenditures
	Classification by sub-vote	
10,000,000	British Columbia Home Program Interest Cost	
(9,999,990)	Recoveries from Management of the Public Debt Vote	
(10)	Transfers	
0	Total vote	0
10	Estimated	
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(10)	—Transfer to the Ministry of Social Services and Housing	
0		

Special Account

MINISTRY OF LANDS, PARKS AND HOUSING ACT (R.S.B.C. 1979, chap. 277, sec. 7 (2))

Appropriations		Actual Expenditures
0	Crown Land	0
36,200,000	Estimated	
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(36,200,000)	—Transfer to the Ministry of Forests and Lands	
0		

Special Account

HOME CONVERSION AND LEASEHOLD LOAN ACT (R.S.B.C. 1979, chap. 170, sec. 17 (1))
and *HOME PURCHASE ASSISTANCE ACT* (R.S.B.C. 1979, chap. 172, sec. 21 (1))

Appropriations		Actual Expenditures
0	Provincial Home Acquisition	0
5,835,000	Estimated	
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(5,835,000)	—Transfer to the Ministry of Social Services and Housing	
0		

Special Account

UNIVERSITY ENDOWMENT LAND ACT (R.S.B.C. 1979, chap. 420, sec. 3 (1))

Appropriations		Actual Expenditures
0	University Endowment Lands administration	0
3,193,244	Estimated	
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(3,193,244)	—Transfer to the Ministry of Municipal Affairs	
0		

FINANCING TRANSACTIONS

Special Account

Description

Loans are provided to municipalities for municipal land development, financing projects, mortgages and loans to the Provincial Rental Housing Corporation. Interest reduction loans are also provided under the British Columbia Home Program. Also provided for are recoverable expenditures for land acquisitions, servicing and development (Crown Land).

Appropriations		Actual Expenditures
	Transfer to the Ministry of Forests and Lands	
23,100,000	Loans and recoverable expenditures *re* Crown Land Account	
(23,100,000)	Recoveries *re* Crown Land Account	
0		0

FINANCING TRANSACTIONS

Special Account

Description

Second mortgage loans are provided to eligible British Columbia home purchasers (Provincial Home Acquisition).

Appropriations		Actual Expenditures
	Transfer to the Ministry of Social Services and Housing	
50,000,000	Advances *re* Provincial Home Acquisition	
(50,000,000)	Recoveries *re* Provincial Home Acquisition	
0		0

MINISTRY OF MUNICIPAL AFFAIRS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
59	Minister's Office	189,745		189,745	187,747
60	Ministry Operations	6,471,496		6,471,496	6,201,019
61	Municipal Revenue Sharing	227,000,000		227,000,000	227,000,000
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Attorney General (Vote 11)		2,923,203	2,923,203	2,923,056
	—Transfer from the Ministry of Labour and Consumer Services (Vote 55)		10,678,193	10,678,193	10,667,390
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 57)		3,078,530	3,078,530	3,044,554
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 69)		555,000	555,000	555,000
	Special Accounts—				
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 2 (1))—Downtown Revitalization	900,000		900,000	797,992
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Lands, Parks and Housing—University Endowment Lands Administration		3,193,244	3,193,244	2,038,424
	Special Funds—*Revenue Sharing Act* (R.S.B.C. 1979, chap. 368, sec. 3)—Revenue Sharing Fund (*see* D 190 for detail)	223,100,000		223,100,000	218,671,136
	Less Transfer to the Revenue Sharing Fund from Vote 61	(227,000,000)		(227,000,000)	(227,000,000)
	Financing Transactions				
	Special Account				
	—Downtown revitalization				
		230,661,241	20,428,170	251,089,411	245,086,318

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 59 MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Municipal Affairs, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
189,745	Total vote		187,747
	Group account classification		
	Salaries and benefits	177,422	
	Operating costs	10,325	
		187,747	

Vote 60

MINISTRY OPERATIONS

Description

This vote provides for executive direction and management of the ministry and delivery of operating and statutory grant programs including:

(a) *General Administration*—This sub-vote provides for executive direction and administrative services to the operating programs of the ministry. This sub-vote also provides for the Inspector of Municipalities, investigations into local government issues, policy research and development, legislative review, budget coordination, internal accounting and reporting, personnel administration, office management and accommodation, data processing services, postal services, information services, administration of the *Home Owner Grant Act* the Downtown Revitalization Program and the Provincial/Municipal Partnership Program.

(b) *Municipal Support Services*—This sub-vote provides for the review and monitoring of local government administrative, development and financial practices and procedures as well as advisory, administrative and technical support services to municipal officers and the Islands Trust. Included in these functions are municipal financial and administrative services, collection, recording and assessment of municipal and regional statistical and related information, advice and assistance in community and regional development processes as they relate to local government, administration of provincial regulations governing building construction and the *Islands Trust Act* and engineering analysis of local government water and sewerage construction projects. Contributions are made to regional districts to cover expenses related to the election of Trustees to the Islands Trust.

(c) *Grants and Contributions*—This sub-vote provides for grants and contributions to local governments. Included in this function are conditional and unconditional grants for local services to provincial property as provided under the *Municipal Aid Act* and other general grants to assist local authorities in financing various projects and services.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
2,749,098		General Administration		2,618,524
2,622,398		Municipal Support Services		2,504,702
1,100,000		Grants and Contributions		1,077,793
	700,000	—Local Services to Provincial Property	615,626	
	400,000	—General Grants	462,167	
6,471,496		Total vote		6,201,019

Group account classification	
Salaries and benefits	3,246,273
Operating costs	1,644,870
Asset acquisitions	222,280
Grants and contributions	1,087,596
	6,201,019

Vote 61 MUNICIPAL REVENUE SHARING

Description

This vote provides for the transfer of funds to the Revenue Sharing Fund which was created in 1977. The amount of the transfer is in accordance with the provisions of the *Revenue Sharing Act, 1979* and subsequent amendments. It includes:

(a) *Revenue Sharing Grant Account*—This sub-vote provides for the transfer of funds to the Revenue Sharing Fund to provide for conditional and unconditional grants to British Columbia municipalities and regional districts.

(b) *Revenue Sharing Stabilization Account*—This sub-vote provides for the transfer of funds to the Revenue Sharing Stabilization Account within the Revenue Sharing Fund. Funds from this account are available for purposes of grant stabilization.

Appropriations			Actual Expenditures
	Classification by sub-vote		
223,100,000	Revenue Sharing Grant Account	223,100,000	
3,900,000	Revenue Sharing Stabilization Account	3,900,000	
227,000,000	Total vote		227,000,000
	Group account classification		
	Transfer to Revenue Sharing Fund	227,000,000	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Attorney General (Vote 11)

Appropriations			Actual Expenditures
	Classification by sub-vote		
42,100	Administration and Support Services		42,100
2,881,103	Statutory Services, Boards and Commissions		2,880,956
2,923,203			2,923,056
	Group account classification		
	Salaries and benefits	1,686,389	
	Operating costs	1,216,839	
	Asset acquisitions	10,105	
	Grants and contributions	9,723	
		2,923,056	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Labour and Consumer Services (Vote 55)

Appropriations			Actual Expenditures
	Classification by sub-vote		
1,027,409	Ministry Management		937,904
9,650,784	Safety Engineering Services		9,729,486
10,678,193			10,667,390
	Group account classification		
	Salaries and benefits	8,312,020	
	Operating costs	2,247,702	
	Asset acquisitions	107,668	
		10,667,390	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Lands, Parks and Housing (Vote 57)

Appropriations			Actual Expenditures
	Classification by sub-vote		
169,587	Administration		137,295
2,908,943	Lands and Housing (net of recoveries)		2,907,259
3,078,530			3,044,554
	Group account classification		
	Salaries and benefits	2,428,667	
	Operating costs	719,827	
	Asset acquisitions	21,381	
		3,169,875	
	Less recoveries		
	Other	125,321	
		3,044,554	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Provincial Secretary and Government Services (Vote 69)

Appropriations			Actual Expenditures
555,000	Total expenditure		555,000
	Group account classification		
	Grants and contributions	555,000	

Special Account

SPECIAL APPROPRIATIONS ACT (S.B.C. 1982, chap. 40, sec. 2 (1))

Appropriations			Actual Expenditures
900,000	Downtown Revitalization		797,992
	Group account classification		
	Grants and contributions	797,992	

Special Account

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Lands, Parks and Housing—
University Endowment Land Act (R.S.B.C. 1979, chap. 420, sec. 3)

Appropriations			Actual Expenditures
3,193,244	University Endowment Lands administration		2,038,424
	Group account classification		
	Salaries and benefits	581,776	
	Operating costs	595,671	
	Asset acquisitions	860,977	
		2,038,424	

FINANCING TRANSACTIONS

Special Account

Description

Loans are provided to municipalities to assist in projects designed to rejuvenate their downtown centres (Downtown Revitalization).

Appropriations		Actual Expenditures
4,750,000	Advances	2,437,811
(4,750,000)	Recoveries	(2,437,811)
0	Total	0

MINISTRY OF ADVANCED EDUCATION AND JOB TRAINING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
62	Minister's Office	141,717		141,717	140,364
63	Ministry and Council Operations	7,701,503		7,701,503	7,476,049
64	Universities, Colleges and Institutes	609,352,656		609,352,656	606,389,686
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Intergovernmental Relations (Vote 48)		90,135	90,135	90,135
	—Transfer from the Ministry of Labour and Consumer Services (Vote 55)		38,847,245	38,847,245	36,515,311
		617,195,876	38,937,380	656,133,256	650,611,545

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 62 MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Advanced Education and Job Training, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
141,717	Total vote		140,364
	Group account classification		
	Salaries and benefits	125,790	
	Operating costs	10,832	
	Asset acquisitions	3,742	
		140,364	

Vote 63

MINISTRY AND COUNCIL OPERATIONS

Description

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) *General Administration* — This sub-vote provides for the deputy minister's office, executive direction for the ministry and for financial, personnel, postal services, systems and administrative services and special projects. A fully recoverable provincial contribution is also provided under a contract with the federal government to assist the Canadian International Development Agency training project in Indonesia.

(b) *Universities, Colleges and Institutes Management* — This sub-vote provides for the supervision and operation of college and institute management processes including resource allocation, federal/provincial cost shared programs and training to industry. It also provides for physical facility planning and development for colleges and institutes and for administration of the university system, in cooperation with the Universities Council of British Columbia. In addition this sub-vote provides for the administration of financial assistance to students in post-secondary institutions.

(c) *Colleges and Institutes Programs* — This sub-vote provides for the coordination of college and institute program development and delivery, including long-range planning in conjunction with other ministries and government agencies. This sub-vote further provides for the coordination of expenditures by school districts and colleges for continuing and vocational education and other programs as required.

(d) *Universities Council of British Columbia* — This sub-vote provides contributions for the operating expenses of the Universities Council. The council is appointed by Cabinet to act as its advisor on university affairs. This independent Crown agency also serves as an intermediary between British Columbia's three public universities and the provincial government.

Appropriations			Actual Expenditures
	Classification by sub-vote		
2,534,305	General Administration (net of recoveries)		2,591,049
2,473,477	Universities, Colleges and Institutes Management		2,410,273
2,163,021	Colleges and Institutes Programs		1,842,027
530,700	Universities Council of British Columbia		632,700
7,701,503	Total vote		7,476,049
	Group account classification		
	Salaries and benefits	3,610,322	
	Operating costs	2,840,314	
	Asset acquisitions	452,064	
	Grants and contributions	1,003,619	
		7,906,319	
	Less recoveries		
	Federal government	430,270	
		7,476,049	

Vote 64 UNIVERSITIES, COLLEGES AND INSTITUTES

Description

This vote provides for the contributions relating to the operating and capital support of programs of the universities, colleges and institutes of the province. It also provides for post-secondary programs operated through consortia and other educational agencies, including the Knowledge Network of the West Communications Authority.

(a) *Universities* — This sub-vote provides for contributions towards the operating expenses of the three provincial universities, including instruction, research, support services, student services and administration. These contributions are allocated among the three universities by the Universities Council of British Columbia. This sub-vote also provides for contributions to the universities for the payment of interest and sinking fund provisions related to the capital cost of new buildings, renovations and improvements to existing facilities and services financed through the British Columbia Educational Institutions Capital Financing Authority. Contributions are also provided for the debt servicing costs of the universities' short-term borrowing requirements.

(b) *Colleges and Institutes* — This sub-vote provides for contributions towards the operating expenses of colleges and provincial institutes incorporated under the *College and Institute Act* and the *Institute of Technology Act* and other educational agencies in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the labour force to remain productive and competitive. This sub-vote also provides for the purchase of capital equipment and furnishings and for the payment of interest and sinking fund charges for all capital construction projects and equipment purchases for colleges and institutes. Recoveries are received from the Ministry of Labour for apprenticeship training.

(c) *Other Operating Contributions* — This sub-vote provides for contributions for the development of university programs requiring specialized funding and for special studies. This sub-vote also provides provincial contributions to the universities for the purchase of instructional and administrative capital equipment. In addition this sub-vote provides provincial contributions to colleges, institutes and other educational agencies for special initiatives.

(d) *Distance Education* — This sub-vote provides contributions for the development of university programs in non-metropolitan areas of British Columbia and includes a contribution to the Knowledge Network of the West Communications Authority.

(e) *Student Financial Aid* — This sub-vote provides for financial assistance to students in post-secondary institutions. Financial assistance is provided primarily through loans issued by financial institutions and guaranteed by the province. This sub-vote provides for interest payments and bad debts related to these loans. This sub-vote also provides scholarships as well as partial remissions of loans to students who successfully complete their studies.

Appropriations				Actual Expenditures
		Classification by sub-vote		
302,420,850		Universities		302,783,007
	271,645,850	—Operating Contributions	271,645,850	
	30,775,000	—Capital Debt Servicing	31,137,157	
291,295,050		Colleges and Institutes (net of recoveries)		289,527,369
	240,095,400	—Operating Contributions	239,299,435	
	51,199,650	—Capital Debt Servicing	50,227,934	
2,660,000		Other Operating Contributions		2,659,409
8,276,756		Distance Education		8,276,000
4,700,000		Student Financial Aid		3,143,901
609,352,656		Total vote		606,389,686

Group account classification	
Grants and contributions	605,277,096
Other expenditures	1,112,590
	606,389,686

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Intergovernmental Relations (Vote 48)

Appropriations		Actual Expenditures	
	Classification by sub-vote		
90,135	Ministry Operations		90,135
	Group account classification		
	Salaries and benefits	76,073	
	Operating costs	11,664	
	Asset acquisitions	2,398	
		90,135	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Labour and Consumer Services (Vote 55)

Appropriations			Actual Expenditures	
	Classification by sub-vote			
1,393,218	Ministry Management		1,136,503	
774,874	Women's Programs		670,208	
2,585	Labour Relations and Compensation Advisory Services (net of recoveries)			
5,314	Safety Engineering Services			
26,010,410	Labour Market Programs		27,236,907	
9,945,000	Assisted Job Access Programs		6,896,380	
610,844	British Columbia Youth Program		575,313	
105,000	Labour Relations Board			
38,847,245	Total expenditure			36,515,311
	Group account classification			
	Salaries and benefits		6,332,912	
	Operating costs		3,333,209	
	Asset acquisitions		164,341	
	Grants and contributions		26,737,103	
			36,567,565	
	Less recoveries			
	Federal government	21,492		
	Other	30,762		
			52,254	
			36,515,311	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
65	Minister's Office	194,140		194,140	192,457
66	Ministry Operations	53,928,862			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Premier's Office		(134,294)		
	—Transfer to the Ministry of Attorney General		(5)		
	—Transfer to the Ministry of Intergovernmental Relations		(157,700)		
	—Transfer to the Ministry of Tourism, Recreation and Culture		(22,727,504)	30,909,359	28,608,311
67	Government Information Services	15,338,028		15,338,028	10,437,641
68	Pensions and Employee Benefits Administration	10		10	
69	Pensions and Employee Benefits Contributions	10			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, sec. 28 (1))		6,787,427	6,787,437	6,787,437
	Statutory—				
	Election Act (R.S.B.C. 1979, chap. 103, sec. 191 (1))—1986 General Election expenses		9,909,196	9,909,196	9,909,196
	Inquiry Act (R.S.B.C. 1979, chap. 103, sec. 18)—Social Housing Commission		439,400	439,400	439,400
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 29)		12,654,852	12,654,852	12,614,066
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 30)		555,000		
	—Transfer to the Ministry of Municipal Affairs		(555,000)		
	—Transfer from the Ministry of Intergovernmental Relations (Vote 48)		42,200	42,200	35,465
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 50)		728,216	728,216	643,034
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 51)		10	10	
	—Transfer from the Ministry of Transportation and Highways (Vote 73)		5,500	5,500	4,673
	—Transfer from the Ministry of Transportation and Highways (Vote 78)		7,841,098	7,841,098	7,449,868
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14 (16))		493	493	493
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22)—net of recoveries				
	Provincial Archives—Collection of films				
	Inquiry Act (R.S.B.C. 1979, chap. 198, secs. 8 and 17)		6,000	6,000	6,000

Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7 (1))—Provincial Computerization of Libraries	329,870			
Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer to the Ministry of Tourism, Recreation and Culture		(329,870)		
Special Funds—				
Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 6)—British Columbia Cultural Fund (*see* D 186 for detail)	1,594,000			
Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer to the Ministry of Tourism, Recreation and Culture		(1,594,000)		
Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 3)—First Citizens Fund (*see* D 186 for detail)	1,973,000			
Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer to the Ministry of Intergovernmental Relations		(1,973,000)		
Lottery Act (R.S.B.C. 1979, chap. 249, secs. 6 and 7)—Lottery Fund (*see* D 189 for detail)	110,100,000	179,421,741	289,521,741	289,521,741
Funds Control Act (R.S.B.C. 1979, chap. 146, sec. 4)—Physical Fitness and Amateur Sports Fund (*see* D 186 for detail)	1,645,000			
Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer to the Ministry of Tourism, Recreation and Culture		(1,645,000)		
	185,102,920	189,274,760	374,377,680	366,649,782

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 65 MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Provincial Secretary and Minister of Government Services, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
194,140	Total vote		192,457
	Group account classification		
	Salaries and benefits	171,384	
	Operating costs	20,812	
	Asset acquisitions	261	
		192,457	

Vote 66

MINISTRY OPERATIONS

Description

This vote provides for the administration of the *Ministry of Provincial Secretary and Government Services Act*, the *Lottery Act*, the *Queen's Printer Act*, the *Election Act*, the *Inquiry Act*, the *Document Disposal Act*, the *Public Service Act*, the *Museum Act*, the *Library Act*, the *Heritage Conservation Act* and the provision of central services to the legislature, the Executive Council, government ministries and offices and certain public bodies. Major activities include:

(a) *Administration and Support Services* — This sub-vote provides for administration and support services to the ministry including executive, general administration, financial and personnel management, management of information systems and First Citizens' Fund administration. This sub-vote also provides for the costs of postal services used by the ministry and certain offices. In addition, this sub-vote provides for internal audit, miscellaneous grants and contracted services and the office of the Cultural Heritage Advisor.

(b) *Provincial Secretary* — This sub-vote provides for the programs and activities of the Provincial Secretary. Acting as secretariat to government, the Provincial Secretary provides specialized and statutory services to the executive and government including:

  (i) Protocol and Special Services — provides for the expenses of cabinet and its members, cabinet committees, travel expenses of members of the Executive Council, Parliamentary Secretaries and related staff within Canada including the payment of prescribed allowances, official ceremonies, government-hosted functions and for the costs associated with visiting dignitaries and the Expo 86 Official Visits Program. Grants are provided for the Queen Elizabeth II British Columbia Centennial Scholarship;

  (ii) Government House — provides for the operation of Government House, including official functions held there, and for the office of the Lieutenant Governor;

  (iii) Legislative Support Services — provides for the operation and maintenance costs of the legislative buildings and Government House and for the administration of Orders in Council;

  (iv) Provincial Elections — provides for the administration of provincial elections, by-elections and plebiscites and for the compilation and maintenance of the voters list as required by the *Election Act*; and

  (v) Public Service Commission — provides for the salaries and fees of the Commissioners and staff, and the expenses of the Commission in the processing and hearing of appeals under the *Public Service Act*.

(c) *Government Services* — This sub-vote provides for the following programs and activities serving special offices, ministries and certain public bodies:

  (i) Vehicle Management — provides for management and policy development for the government vehicle fleet. A portion of these costs is recovered from ministries;

  (ii) Postal Services — provides for the costs of postal services. Costs are recovered from ministries and other users of this service beginning in 1986/87;

  (iii) Records Management — provides for a centralized records management service including technical microfilming advice and support;

  (iv) Insurance and Risk Management — provides for technical advice and support services for insurance and risk management; and

  (v) Queen's Printer — provides for printing services and stationery supplies. Costs are recovered from ministries and other users of this service.

(d) *Government Personnel Services* — This sub-vote provides for the planning, development, implementation and administration of personnel policies and practices including those pertaining to the staffing, recruitment, selection and appointment of employees, the placement of employees who are supernumerary, disabled, or returning from long-term disability, the system of job evaluation and the classification of positions, the determination and review of the rates of compensation, employee benefits and allowances, and the design and development of staff training and safety programs. This sub-vote also provides for the negotiation and administration of collective agreements on behalf of government under the *Public Service Labour Relations Act*. Settlement payments for grievance arbitration and rights disputes, other personnel related settlements agreed to by the division and the employer's share of costs for boards of arbitration are also provided for in the sub-vote. A grant is provided for membership in the Public Employers of British Columbia.

(e) *Culture, Recreation and Historical Resources* — This sub-vote provides for the delivery of government programs under the *Museum Act*, the *Library Act*, the *Lottery Act* and the *Heritage Conservation Act* and for the implementation of policies and programs in the areas of culture, multiculturalism, amateur sports and recreation, and historic resources, and includes:

  (i) Provincial Museum — provides for increasing knowledge of British Columbia's human and natural history through the acquisition and care of museum collections, pursuant to the *Museum Act* and communication of the knowledge gained to the general public;

  (ii) Provincial Archives — provides for the acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the province;

  (iii) Heritage Conservation — provides for the protection, preservation and management of the province's heritage resources including archaeological sites, heritage buildings and the administration of the British Columbia Heritage Trust as required by the *Heritage Trust Act*. A portion of the cost of administering the Heritage Trust is recovered from the Trust;

Vote 66 — *Continued*

(iv) Recreation and Sport — provides for the implementation of government policies and the delivery of services for amateur sport, recreation and physical fitness. Also provides for advice and funding to amateur sport and recreation organizations and administration of the Physical Fitness and Amateur Sports Fund;

(v) Cultural Services — provides for the implementation of government policies and the delivery of services in the performing arts, museums and art galleries. Also provides advice and funding for the arts, including the management of the British Columbia art collection and administration of the British Columbia Cultural Fund;

(vi) Library Services — provides for the administration of the *Library Act*, advice and grants to the province's public library systems, direct library services to various areas of the province and delivery of library services to special groups;

(vii) British Columbia Lotteries — provides for the licensing and inspection of lotteries, bingos, casinos and other forms of social gambling in the province and for the administration of grants from the Lottery Fund as authorized by the *Lottery Act*. All expenditures are recovered from the Lottery Fund.

Appropriations					Actual Expenditures	
				Classification by sub-vote		
5,972,356				Administration and Support Services		7,455,815
	7,067,056			—Estimated		
	(157,700)			—Transfer to the Ministry of Intergovernmental Relations		
	(937,000)			—Transfer to the Ministry of Tourism, Recreation and Culture		
14,335,322				Provincial Secretary		10,835,040
		6,034,306		—Protocol and Special Services	3,490,491	
		325,055		—Government House	308,941	
		4,999,300		—Legislative Support Services		
			5,133,594	—Estimated		
			(134,294)	—Transfer to the Premier's Office		
		2,755,001		—Provincial Elections		
		221,660		—Public Service Commission		
2,789,352				Government Services (net of recoveries)		2,807,295
		1,124,807		—Vehicle Management	1,130,508	
		10		—Postal Services	273,413	
		1,295,837		—Records Management	1,188,938	
		368,688		—Insurance and Risk Management	214,436	
		10		—Queen's Printer		
5,721,649				Government Personnel Services		5,497,688
2,090,680				Cultural, Recreation and Historial Resources (net of recoveries)		2,012,473
		0		—Provincial Museum	2,012,468	
			9,594,137	—Estimated		
			(9,594,137)	—Transfer to the Ministry of Tourism, Recreation and Culture		
		2,090,675		—Provincial Archives	2,012,468	
		0		—Heritage Conservation		
			1,648,352	—Estimated		
			(1,648,352)	—Transfer to the Ministry of Tourism, Recreation and Culture		
		0		—Recreation and Sport		
			1,256,496	—Estimated		
			(1,256,496)	—Transfer to the Ministry of Tourism, Recreation and Culture		
		0		—Cultural Services		
			606,770	—Estimated		
			(606,770)	—Transfer to the Ministry of Tourism, Recreation and Culture		
		0		—Library Services		
			8,684,749	—Estimated		
			(8,684,749)	—Transfer to the Ministry of Tourism, Recreation and Culture		
		5		—British Columbia Lotteries	5	
			10	—Estimated		
				—Transfer to the Ministry of Tourism, Recreation and Culture		
30,909,359				Total vote		28,608,311

Vote 66 — *Continued*

53,928,862	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(134,294)	—Transfer to the Premier's Office
(5)	—Transfer to the Ministry of Attorney General
(157,700)	—Transfer to the Ministry of Intergovernmental Relations
(22,727,504)	—Transfer to the Ministry of Tourism, Recreation and Culture
30,909,359	

Group account classification		
Salaries and benefits		17,999,692
Operating costs		31,426,443
Asset acquisitions		2,675,765
Grants and contributions		467,565
Other expenditures		24,509,694
		77,079,159
Less recoveries		
Postal Services	16,856,023	
Queen's Printer	28,548,465	
Lottery Fund	1,303,890	
Other	1,762,470	
		48,470,848
		28,608,311

Vote 67 GOVERNMENT INFORMATION SERVICES

Description

This vote provides for the planning, coordination and implementation of communication policy and programs, general advertising, information services and the operation of production centres, for all offices and ministries of government and for certain public bodies. A portion of the costs of production and advertising was recovered in 1985/86. No recoveries are provided for in 1986/87.

Appropriations		Actual Expenditures
15,338,028	Total vote	10,437,641

Group account classification	
Salaries and benefits	1,878,448
Operating costs	8,327,521
Asset acquisitions	231,672
	10,437,641

Vote 68

PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION

Description

This vote provides for the cost of the Superannuation Commission including:

(a) *Pensions Administration* — This sub-vote provides for the development of pension policies and the operation of nine pension plans as authorized by the following statutes or regulations:

Pension (Public Service) Act;
Pension (Municipal) Act;
Pension (Teachers) Act;
Pension (College) Act;
Legislative Assembly Allowances and Pension Act;
British Columbia Rail Limited pension fund rules and regulations;
British Columbia Hydro and Power Authority pension fund regulations;
British Columbia Power Commission superannuation fund regulations; and
Workers' Compensation Board superannuation fund plan.

(b) *Employee Benefits Administration* — This sub-vote provides for the administration of employee benefits as authorized by the *Public Service Benefit Plan Act*, the *Public Service Act* and other statutes.

(c) *Chargebacks to Special Offices, Ministries and Pension Funds* — This sub-vote provides for the complete recovery (which began in 1985/86) of the costs of administering pensions and employee benefits from special offices, ministries and pension funds.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
4,747,175	Pension Administration		4,156,098	
306,400	Employee Benefits Administration		281,202	
(5,053,565)	Chargebacks to Special Offices, Ministries and Pension Funds (recoveries)		(4,437,300)	
10	Total vote			0
	Group account classification			
	Salaries and benefits		2,807,035	
	Operating costs		1,531,944	
	Asset acquisitions		98,321	
			4,437,300	
	Less recoveries			
	Ministries	287,143		
	Other	4,150,157		
			4,437,300	
			0	

Vote 69

PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS

Description

This vote provides for the costs to government of statutory and other employee benefits including:

(a) *Pension Contributions and Retirement Benefits:*

(i) Provincial Pension — provides for the costs of employer contributions as required by the *Pension (Public Service) Act;*

(ii) Miscellaneous Statutory Items — provides for the employer's costs for minor statutory requirements under the *Pension (Public Service) Act* such as payments in recognition of war service;

(iii) Canada Pension — provides for the employer's costs of matching employee contributions to the Canada Pension Plan;

(iv) Members of the Legislative Assembly Superannuation — provides for the cost of government contributions as required by the *Legislative Assembly Allowances and Pension Act*; and

(v) Death and Retiring Benefits — provides for the costs of death benefits to nominated beneficiaries of participating pensioners, service gratuities upon death in service and pre-retirement leave and/or retirement allowances and costs granted to eligible employees.

Recoveries are received from certain government bodies for employer contributions made on their behalf by the central pay office of the government which administers their payrolls.

(b) *Employee Health, Insurance and Other Benefits:*

(i) Extended Health and Dental — provides for employer's costs for the extended health and dental plan;

Vote 69 — *Continued*

(ii) Group Insurance — provides for the employer's costs for the group life insurance plan;
(iii) Medical Services Plan — provides for the full payment by the employer of employee medical services plan premiums;
(iv) Long-Term Disability — provides for employer contributions to the long-term disability plan;
(v) Group Aviation Accident Insurance — provides for the employer's costs for group air travel insurance coverage;
(vi) Unemployment Insurance — provides for the employer's costs for unemployment insurance premiums;
(vii) Workers' Compensation — provides for the employer's costs for the assessment levied by the Workers' Compensation Board; and
(viii) Other Benefits — provides for the employer's costs for benefits for licensed professional employees, management appointees and other employees not covered by a collective agreement, severance settlements and other miscellaneous benefits and related payments.

Recoveries are received from certain government bodies which participate in the employee health and insurance benefit plans and, in certain circumstances, from employees.

(c) *Chargebacks to Special Offices and Ministries* — This sub-vote provides for the complete recovery of the costs of pension contributions and retirement benefits and employee health, insurance and other benefits from all special offices and ministries for employees covered by these plans and receiving these benefits.

Appropriations				Actual Expenditures
		Classification by sub-vote		
95,934,437		Pension Contributions and Retirement Benefits (net of recoveries)		94,550,504
	65,680,000	—Provincial Pension	66,917,808	
	500,000	—Miscellaneous Statutory Items	274,288	
	14,686,000	—Canada Pension	13,685,705	
	7,068,427	—Members of the Legislative Assembly Superannuation	7,068,437	
	8,000,000	—Death and Retiring Benefits	6,604,266	
86,219,000		Employee Health, Insurance and Other Benefits (net of recoveries)		89,080,611
	19,328,000	—Extended Health and Dental	18,547,470	
	3,600,000	—Group Insurance	3,328,627	
	13,091,000	—Medical Services Plan	13,780,708	
	9,500,000	—Long-Term Disability	10,878,818	
	135,000	—Group Aviation Accident Insurance	175,167	
	21,400,000	—Unemployment Insurance	23,936,652	
	7,500,000	—Workers' Compensation	3,551,773	
	11,665,000	—Other Benefits	14,881,396	
(175,365,990)		Chargebacks to Special Offices and Ministries (recoveries)		(176,843,678)
6,787,437		Total vote		6,787,437

10	Estimated
6,787,427	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, sec. 28 (1))
6,787,437	

Group account classification		
Salaries and benefits		193,366,897
Less recoveries		
Provincial Pension Plan	911,842	
Canada Pension Plan	290,064	
Death and Retiring Benefits	100,123	
Extended Health and Dental	4,412,678	
Group Insurance	1,425,778	
Medical Services Plan	417,879	
Long-Term Disability	38,913	
Unemployment Insurance	516,595	
Workers' Compensation Board	1,621,910	
Transfer to Vote 82—Contingencies	1,477,688	
Other ministries	175,365,990	
		186,579,460
		6,787,437

Statutory

ELECTION ACT (R.S.B.C. 1979, chap. 103, sec. 191 (1))

Appropriations			Actual Expenditures
9,909,196	1986 General Election expense		9,909,196
	Group account classification		
	Salaries and benefits	1,940,536	
	Operating costs	7,967,478	
	Asset acquisitions	1,182	
		9,909,196	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 103, sec. 18)

Appropriations			Actual Expenditures
439,400	Social Housing Commission		439,400
	Group account classification		
	Operating costs	439,268	
	Asset acquisitions	132	
		439,400	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Finance and Corporate Relations (Vote 29)

Appropriations				Actual Expenditures
	Classification by sub-vote			
12,220,850	Government Agents Branch (net of recoveries)		12,614,066	
434,002	Ministry Support (net of recoveries)			
12,654,852				12,614,066
	Group account classification			
	Salaries and benefits		8,622,626	
	Operating costs		3,761,918	
	Asset acquisitions		247,263	
			12,631,807	
	Less recoveries			
	Other ministries	13,449		
	Other	4,292		
			17,741	
			12,614,066	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

Appropriations		Actual Expenditures
555,000	Transfer from the Ministry of Finance and Corporate Relations (Vote 30)	
(555,000)	Transfer to the Ministry of Municipal Affairs	
0		0

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Intergovernmental Relations (Vote 48)

Appropriations			Actual Expenditures
	Classification by sub-vote		
42,200	Ministry Operations		35,465
	Group account classification		
	Salaries and benefits	35,465	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of International Trade, Science and Investment (Vote 50)

Appropriations			Actual Expenditures
	Classification by sub-vote		
728,216	Administration and Operations		643,034
	Group account classification		
	Salaries and benefits	452,451	
	Operating costs	153,141	
	Asset acquisitions	37,442	
		643,034	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of International Trade, Science and Investment (Vote 51)

Appropriations				Actual Expenditures
	Classification by sub-vote			
32,916,493	Telecommunication Charges			33,420,051
2,489,567	Telecommunication Services			1,935,237
(33,614,967)	Chargebacks to Special Offices and Ministries (recoveries)			(33,412,209)
(1,791,083)	Chargebacks to Government Corporations and Agencies (recoveries)			(1,943,079)
10	Total expenditure			0
	Group account classification			
	Salaries and benefits		1,489,018	
	Operating costs		31,805,102	
	Asset acquisitions		1,932,019	
			35,226,139	
	Less recoveries			
	Ministries	33,283,060		
	Other	1,943,079		
			35,226,139	
			0	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Mininstry of Transportation and Highways (Vote 73)

Appropriations			Actual Expenditures
	Classification by sub-vote		
5,500	General Administration — Transportation		4,673
	Group account classification		
	Operating costs	4,673	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Transportation and Highways (Vote 78)

Appropriations				Actual Expenditures
7,841,098	Total expenditure			7,449,868
	Group account classification			
	Salaries and benefits		2,421,141	
	Operating costs		4,199,923	
	Asset acquisitions		986,564	
			7,607,628	
	Less recoveries			
	Ministries	90,769		
	Other	66,991		
			157,760	
			7,449,868	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 14 (16))

Appropriations		Actual Expenditures
493	Debt Write-Offs	493

Group account classification	
Salaries and benefits	299
Operating costs	194
	493

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22)

Appropriations		Actual Expenditures
0	Provincial Archives—Collection of Films	0

Group account classification	
Operating costs	7,500
Less recoveries	7,500
	0

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, secs. 8 and 17)

Appropriations		Actual Expenditures
6,000	Royal Commission on Education	6,000

Group account classification	
Salaries and benefits	6,000

Special Account

SPECIAL APPROPRIATIONS ACT (S.B.C. 1982, chap. 40, sec. 7 (1))

Appropriations		Actual Expenditures
329,870	Provincial Computerization of Libraries	37,515
(329,870)	*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to the Ministry of Tourism, Recreation and Culture	(37,515)
0		0

MINISTRY OF TOURISM, RECREATION AND CULTURE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
70	Minister's Office	186,423		186,423	171,937
71	Ministry Operations	17,193,217			
	Supplement—Special Warrant No. 2		1,740,000		
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Economic Development		(97,035)		
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		375,289	19,211,471	19,211,471
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Environment and Parks (Vote 27)		2,518,618	2,518,618	2,502,684
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)		22,727,504	22,727,504	22,663,064
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22)—net of recoveries				
	Provincial Archives Collection				
	Special Accounts—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer from the Ministry of Provincial Secretary and Government Services—Provincial Computerization of Libraries		329,870	329,870	37,515
	Special Funds—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Provincial Secretary and Government Services—British Columbia Cultural Fund (*see* D 186 for detail)		1,594,000	1,594,000	1,575,576
	—Transfer from the Ministry of Provincial Secretary and Government Services—Physical Fitness and Amateur Sports Fund (*see* D 186 for detail)		1,645,000	1,645,000	1,499,209
		17,379,640	30,833,246	48,212,886	47,661,456

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 70 MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Tourism, Recreation and Culture, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
186,423	Total vote	171,937

Group account classification		
Salaries and benefits	156,801	
Operating costs	13,524	
Asset acquisitions	1,612	
	171,937	

Vote 71

MINISTRY OPERATIONS

Description

This vote provides for the ministry's programs to develop and market the province's tourism potential including:

(a) *General Administration*—This sub-vote provides for the general administration of the ministry including executive direction, financial services, research, personnel, postal and administration services and also provides for communication with the tourist industry. This sub-vote also includes financial assistance to the Provincial Tourist Advisory Council. Grants are provided to organizations to support special projects which complement ministry programs.

(b) *Tourism Marketing*—This sub-vote provides for the local, national and international marketing of British Columbia as a tourist destination. Activities include the coordination and implementation of tourism advertising, the operation of visitor information centres within the province and sales offices in London (England), San Francisco, Los Angeles and Seattle, and the promotion of special events, trade conventions, sales and the commercial film industry. Grants and contributions are provided to seasonal community information centres and to regional tourist associations.

(c) *Tourism Development*—This sub-vote provides for the ministry's assistance and coordination in the development of the tourism industry in the province. Activities include providing advisory services to the industry to assist in upgrading educational skills and accommodation counselling services, encouraging greater cooperation among government, industry operators and industry associations, and identifying and assisting in the development of tourism products and opportunities to respond to market demand. Grants are provided for the operation of the Royal Hudson Steam Train, and to organizations to partially support special tourism development projects.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
3,233,091		General Administration	3,090,458	
	3,330,126	—Estimated		
	(97,035)	—Transfer to the Ministry of Economic Development		
14,194,943		Tourism Marketing	14,258,947	
1,783,437		Tourism Development	1,862,066	
19,211,471		Total vote		19,211,471

17,193,217	Estimated
1,740,000	Special Warrant No. 2
	Statutory—
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(97,035)	—Transfer to the Ministry of Economic Development
375,289	*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))
19,211,471	

Group account classification	
Salaries and benefits	3,603,656
Operating costs	10,863,651
Asset acquisitions	368,195
Grants and contributions	4,375,969
	19,211,471

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Environment and Parks (Vote 57)

Appropriations			Actual Expenditures
	Classification by sub-vote		
	Administration	432,401	
	Parks and Outdoor Recreation	2,070,283	
2,518,618	Total		2,502,684
	Group account classification		
	Salaries and benefits	1,498,063	
	Operating costs	912,006	
	Asset acquisitions	92,615	
		2,502,684	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)

Appropriations				Actual Expenditures
22,727,504	Total expenditure			22,663,064
	Group account classification			
	Salaries and benefits		7,686,304	
	Operating costs		8,377,663	
	Asset acquisitions		229,404	
	Grants and contributions		6,391,217	
			22,684,588	
	Less recoveries—			
	Heritage conservation	17,371		
	Other	4,153		
			21,524	
			22,663,064	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Provincial Archives—Collection		0
	Group account classification		
	Operating costs	4,000	
	Less recoveries	4,000	
		0	

Special Accounts

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Provincial Secretary and Government Services—
Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7 (1))

Appropriations			Actual Expenditures
329,870	Provincial Computerization of Libraries		37,515
	Group account classification		
	Grants and contributions	37,515	

MINISTRY OF TRANSPORTATION AND HIGHWAYS

Summary of Expenditure by Appropriation

		Total Appropriations			
Vote No.	Description	Estimated	Other Authorizations	Total	Actual Expenditure
		$	$	$	$
72	Minister's Office	226,849		226,849	213,523
73	Administration and Services Department	13,278,396			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Provincial Secretary and Government Services		(5,500)	13,272,896	13,272,433
74	Highway Operations Department	861,654,342			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		4,999,705	866,654,047	866,654,047
75	Motor Vehicle Department	31,870,389		31,870,389	30,363,377
76	Motor Carrier Commission and Branch	2,721,973		2,721,973	2,713,296
77	Transportation Policy Department	83,035,652		83,035,652	81,254,470
78	Air Services Branch	7,841,098			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Provincial Secretary and Government Services		(7,841,098)		
		1,000,628,699	(2,846,893)	997,781,806	994,471,146

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 72 MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Transportation and Highways, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
226,849	Total vote		213,523
	Group account classification		
	Salaries and benefits	204,784	
	Operating costs	7,149	
	Asset acquisitions	1,590	
		213,523	

Vote 73

ADMINISTRATION AND SERVICES DEPARTMENT

Description

This vote provides for the executive direction of the ministry and for the administrative and support services to the operating, planning and research programs, including the management of the ministry's resources. In addition, this vote provides for the costs of postal services used by the ministry.

Appropriations		Classification by sub-vote	Actual Expenditures
11,203,607		General Administration—Highways	11,313,850
2,069,289		General Administration—Transportation	1,958,583
	2,074,789	—Estimated	
	(5,500)	—Transfer to the Ministry of Provincial Secretary and Government Services	
13,272,896		Total vote	13,272,433

13,278,396	Estimated Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(5,500)	—Transfer to the Ministry of Provincial Secretary and Government Services
13,272,896	

Group account classification	
Salaries and benefits	5,431,270
Operating costs	6,628,566
Asset acquisitions	1,063,450
Other expenditures	149,147
	13,272,433

Vote 74

HIGHWAY OPERATIONS DEPARTMENT

Description

This vote provides for the year-round maintenance and operation of the existing highway and ferry system and for the development and expansion of the system to meet transportation needs of industry and the general public and includes:

(a) *Highway Maintenance*—This sub-vote provides for the maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings and tunnels, the operation and replacement of equipment and winter maintenance involving snow and ice removal. Contributions are provided to various organizations in support of ski hill access, highway research and other transportation related activities. This sub-vote also provides for recoveries from within the ministry for the use of equipment or the provision of services.

(b) *Highway Capital Maintenance*—This sub-vote provides for the improvement of the existing highway and ferry system to a prescribed level of maintenance and operation.

(c) *Small Bridges Program*—This sub-vote provides for the planning, engineering, survey, design, construction, reconstruction and improvement of small bridges and ferry landings throughout the provincial highway system.

(d) *Highway Capital Construction*—This sub-vote provides for the development and expansion of the highway and ferry system in accordance with the economic development objectives of the government. This includes planning, engineering, design, survey, construction, reconstruction, paving, and right-of-way acquisition and property purchase, all relating to provincial highways, roads, bridges, ferries, ferry landings and tunnels. It provides for the purchase of equipment and machinery and payment of authorized contributions to other levels of government and Crown corporations in connection with their transportation systems.

(e) *Coquihalla Highway Construction*—This sub-vote provides for the construction of the Coquihalla Highway. This includes planning, engineering, design, survey, construction, reconstruction, paving and right-of-way acquisition and property, equipment and machinery purchases.

(f) *Fraser River Crossing (Annacis) Construction*—This sub-vote provides for the construction of the Fraser River Crossing at Annacis and related projects. This includes planning, engineering, design, survey, construction, reconstruction, paving and right-of-way acquisition and property, equipment and machinery purchases.

(g) *Hydro Development Highway Construction*—This sub-vote provides for all relocation and/or reconstruction costs of provincial highways resulting from construction of dams. All relocations and reconstruction costs are recovered from the British Columbia Hydro and Power Authority.

Vote 74 — *Continued*

Appropriations				Actual Expenditures
		Classification by sub-vote		
280,218,546		Highway Maintenance (net of recoveries)		270,939,310
	252,342,821	—Road Maintenance	245,340,516	
	14,683,477	—Bridge Maintenance	12,861,116	
	13,192,248	—Ferry Maintenance and Operations	11,437,307	
	0	—Machinery Maintenance	1,300,371	
102,559,340		Highway Capital Maintenance		111,995,982
	45,455,805	—Road Capital Maintenance	54,041,758	
	0	—Bridges and Ferry Landings Capital Maintenance	142,402	
	237,887	—Ferry Capital Maintenance	199,671	
	56,865,648	—Paving Capital Maintenance	57,612,151	
20,450,438		Small Bridges Program		14,265,030
	20,450,438	—Bridges and Ferry Landings	14,265,030	
291,601,376		Highway Capital Construction		249,185,209
	148,901,463	—Road Capital Construction	118,808,894	
	35,458,982	—Bridge and Ferry Landings	27,793,412	
	2,350,000	—Ferry Capital Construction	62,687	
	49,059,947	—Paving Capital Construction	50,059,721	
	33,842,601	—Planning and Engineering Services	34,894,886	
	18,049,292	—Property Acquisition	14,330,089	
	3,939,091	—Municipal Contributions	3,235,520	
105,298,516		Coquihalla Highway Construction		157,675,130
	79,983,614	—Roads	119,793,819	
	1,829,764	—Bridges	9,636,749	
	9,133,519	—Paving	10,454,812	
	8,951,324	—Planning and Engineering	12,583,465	
	5,400,000	—Property Acquisition	5,206,285	
66,526,116		Fraser River Crossing (Annacis) Construction		62,593,386
	47,635,187	—Roads	47,433,573	
	12,358,584	—Bridges	12,547,782	
	2,532,345	—Planning and Engineering	907,638	
	4,000,000	—Property Acquisition	1,694,393	
10		Hydro Development Highway Construction (net of recoveries)		0
	0	—Roads	336,612	
	305,915	—Bridges	286,999	
	(305,905)	—Recoveries from B.C. Hydro and Power Authority	(623,611)	
866,654,047		Total vote		866,654,047

861,654,342	Estimated
4,999,705	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))
866,654,047	

Group account classification		
Salaries and benefits		202,305,218
Operating costs		269,992,890
Asset acquisitions		391,533,062
Grants and contributions		4,421,750
Other expenditures		8,921
		868,261,841
Less recoveries		
British Columbia Hydro and Power Authority	623,612	
Other	984,182	
		1,607,794
		866,654,047

Vote 75

MOTOR VEHICLE DEPARTMENT

Description

This vote provides for the administration of the laws, regulations and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act*, the *Commercial Transport Act*, the *Motor Vehicle (All Terrain) Act* and the *Highway (Industrial) Act* and accompanying regulations including:

(a) *Administration and Safety Branch*—This sub-vote provides for the offices of the Superintendent of Motor Vehicles and branch directors, for coordinated direction for the motor vehicle department and for planning, development and implementation of related policies and procedures including effective road user safety programs. Grants are provided to regional safety councils for coordinated activities promoting road user safety.

(b) *Vehicle and Drivers Licensing Branch*—This sub-vote provides for the registration and licensing of motor vehicles operating on public highways and roads and includes the issuance of automobile insurance policies for the Insurance Corporation of British Columbia and the licensing of persons to operate motor vehicles on public highways and roads. The latter includes monitoring driving records, determining the ability and fitness of persons to operate motor vehicles and collecting revenue resulting from the issuance of licences and permits.

(c) *Standards and Compliance Branch*—This sub-vote provides for the development and implementation of industrial road safety programs; the establishment of industrial equipment standards and standards of maintenance; and operator licensing practices and procedures as specified by the *Highway (Industrial) Act*. This sub-vote also monitors all commercial vehicle routes involving load measurement and weighing, issuing permits, traffic tickets and warnings and collecting revenue resulting from the issuance of permits. This sub-vote also provides for a commercial vehicle inspection program.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
1,365,550	Administration and Safety Branch	1,124,867	
23,044,671	Vehicle and Drivers Licensing Branch	22,075,877	
7,460,168	Standards and Compliance Branch	7,162,633	
31,870,389	Total vote		30,363,377
	Group account classification		
	Salaries and benefits	16,314,678	
	Operating costs	12,324,962	
	Asset acquisitions	1,258,987	
	Grants and contributions	459,971	
	Other expenditures	4,779	
		30,363,377	

Vote 76 MOTOR CARRIER COMMISSION AND BRANCH

Description

This vote provides for the regulation of the motor carrier industry through hearings, inspections and licensing procedures including:

(a) *Motor Carrier Commission*—This sub-vote provides for the regulation of the motor carrier industry intra-provincially by a provincial board pursuant to the *Motor Carrier Act* and extra-provincially by delegation pursuant to the *Motor Vehicle Transport Act (Canada)*.

(b) *Motor Carrier Branch*—This sub-vote provides for investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers. It provides for examination of schedules of rates charged by carriers as well as time schedules and for the collection of revenue resulting from the issuance of licences. It also provides for recommendations to the Motor Carrier Commission, the implementation of decisions made by the commission with respect to such applications and for safety inspections of public passenger vehicles.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
437,617	Motor Carrier Commission	458,050	
2,284,356	Motor Carrier Branch	2,255,246	
2,721,973	Total vote		2,713,296
	Group account classification		
	Salaries and benefits	1,935,730	
	Operating costs	681,243	
	Asset acquisitions	96,323	
		2,713,296	

Vote 77

TRANSPORTATION POLICY DEPARTMENT

Description

This vote provides for the development, evaluation and implementation of transportation policy in marine, air, rail and other surface systems. It also provides for regulatory activity under the *Pipeline Act* and the *Railway Act* and for contributions to certain government corporations. Major programs and activities include:

(a) *Administration — Transportation Policy Department* — This sub-vote provides executive direction of the department.

(b) *Transportation Policy Analysis Branch* — This sub-vote provides for the development of a comprehensive provincial transportation policy, including consideration of the transportation services of the British Columbia Ferry Corporation and the British Columbia Railway Company. This sub-vote also provides for grants to the British Columbia Aviation Council and to the Western Transportation Advisory Council.

(c) *Air Transport Assistance Program* – This sub-vote provides grants to communities for development of local airport facilities.

(d) *Engineering Inspection Branch* — This sub-vote provides for regulatory activity such as monitoring of construction, final inspections and annual inspection or certification of industrial projects under the *Railway Act* and the *Pipeline Act*. The branch also examines and certifies operating personnel for railway and aerial tramways.

(e) *Contribution to the British Columbia Ferry Corporation* — This sub-vote provides for a contribution to the British Columbia Ferry Corporation and for lease payments and related administrative costs for ferries leased to and operated by the corporation.

(f) *Contribution to the British Columbia Railway Company* — This sub-vote provides for a contribution to the British Columbia Railway Company to compensate the railway for operating losses and capital expenditures on government mandated services.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
248,010	Administration — Transportation Policy Department	179,709	
1,337,243	Transportation Policy Analysis Branch	955,367	
3,366,081	Air Transport Assistance Program	3,078,562	
1,711,618	Engineering Inspection Branch	1,608,459	
61,822,700	Contribution to the British Columbia Ferry Corporation	61,821,300	
14,550,000	Contribution to the British Columbia Railway Company	13,611,073	
83,035,652	Total vote		81,254,470
	Group account classification		
	Salaries and benefits	1,854,179	
	Operating costs	1,896,595	
	Asset acquisitions	4,900,465	
	Grants and contributions	72,603,231	
		81,254,470	

Vote 78

AIR SERVICES BRANCH

Description

This vote provides for the air services requirements of the provincial government including the acquisition and maintenance of aircraft, air and ground crews and other related operating and administrative costs. Recoveries are received from other ministries and government agencies for staff travelling on government aircraft.

Appropriations		Actual Expenditures
0	Total vote (net or recoveries)	0
7,841,098	Estimated	
(7,841,098)	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Provincial Secretary and Government Services	
0		

OTHER APPROPRIATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			
		Estimated $	Other Authorizations $	Total $	Actual Expenditure $
79	Student Employment Programs (Ministry of Advanced Education and Job Training)	15,000,000		15,000,000	13,743,664
80	Transit Services (Ministry of Municipal Affairs)				
	Statutory	162,145,000			
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))—Prior Year Budget Allocation		(786,570)	161,358,430	160,757,156
81	Management of the Public Debt (Ministry of Finance and Corporate Relations)	457,900,000		457,900,000	393,580,608
82	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000		50,000,000	30,465,751
	Statutory				
	—Special Account—*Education Excellence Appropriation Act* (S.B.C. 1986, chap. 6, sec. 1)—Fund for Excellence in Education	110,000,000		110,000,000	109,478,739
		795,045,000	(786,570)	794,258,430	708,025,918

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 79 (Minister of Labour and Consumer Services)

STUDENT EMPLOYMENT PROGRAMS

Description

This vote provides for the funding of employment programs for students, youth and recent graduates including:

(a) *General Employment Programs*—This sub-vote provides funding for subsidies to encourage employers to provide career related training and practical work experience.

(b) *Transition to Employment Programs*—This sub-vote provides grants and contributions to assist students, youth and recent graduates to secure practical work experience related to their career choice and to gain permanent entry to the labour market.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
10,000,000	General Employment Programs	8,743,672	
5,000,000	Transition to Employment Programs	4,999,992	
15,000,000	Total vote		13,743,664
	Group account classification		
	Grants and contributions	13,743,664	

Vote 80 (Provincial Secretary and Minister of Government Services)

TRANSIT SERVICES

Description

This vote provides for contributions to transit services including:

(a) *British Columbia Transit*—This sub-vote provides for contributions to public passenger transportation services in large and small communities throughout the province and includes, commencing in 1986/87, contributions to the SkyTrain rapid transit system in the greater Vancouver region.

(b) *Custom Bus Services*—This sub-vote provides for contributions for transportation services to the disabled in various communities throughout the province.

(c) *SkyTrain Guideway*—This sub-vote provides for debt servicing and retirement of the fifty per cent share of the SkyTrain guideway capital costs directly assumed by the provincial government.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
117,958,430	British Columbia Transit	120,030,184	
2,300,000	Custom Bus Services	1,799,902	
41,100,000	SkyTrain Guideway	38,927,070	
161,358,430	Total vote		160,757,156
	Group account classification		
	Grants and contributions	160,757,156	
162,145,100	Estimated		
(786,570)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		
161,358,430			

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 81 (Minister of Finance and Corporate Relations)

MANAGEMENT OF THE PUBLIC DEBT

Description

This vote provides for the cost of managing the public debt and includes the following:

(a) *Cost of Borrowing for Government Purposes*—This sub-vote provides for the cost of interest on the direct debt of the province borrowed for government purposes, and for associated costs incurred in the borrowing and management of government funds.

(b) *Cost of Borrowing for Relending to Government Bodies*—This sub-vote provides for the cost of interest on borrowings on behalf of government bodies and all associated costs. These costs are fully recovered from the government bodies.

(c) *Interest Assistance*—This sub-vote provides for a debt servicing grant to the British Columbia Buildings Corporation.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
447,899,990	Cost of Borrowing for Government Purposes	383,580,608	
10	Cost of Borrowing for Relending to Government Bodies (net of recoveries)	0	
10,000,000	Interest Assistance	10,000,000	
457,900,000	Total vote		393,580,608
	Group account classification		
	Operating costs	427,658	
	Grants and contributions	10,000,000	
	Other expenditures	616,516,984	
		626,703,243	
	Less recoveries		
	Other	233,364,034	
		393,580,608	

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 82 (Minister of Finance and Corporate Relations)

CONTINGENCIES (ALL MINISTRIES)

Description

This vote provides for expenditures of a contingent or unexpected nature that are not provided for in any other vote. This vote also provides funding, in excess of that provided for in any other vote, for costs related to natural disasters, emergency relief, for assistance to those in need and for unanticipated developments. No funds are provided in this vote for expenses resulting from any adjustment to salaries, rates of pay or remuneration which may be contained in negotiated agreements, arbitration awards or any other settlements or awards for government employees or employees of public bodies.

Appropriations		Actual Expenditures	
	Income Assistance—transfer from Vote 43	10,800,000	
	Employee Benefits Leave Adjustment	5,649,776	
	Teachers' Pension Fund—transfer from Vote 18	3,904,790	
	Postal Costs	3,819,278	
	Pensions and Employee Benefits Contributions—transfer from Vote 69	1,477,688	
	Attorney General		
	—Ministry Operations transfer from Vote 11	1,250,000	
	—Aboriginal Title Secretariat Indian Land Claims—court and operating costs—transfer from Vote 11	950,000	
	—Judiciary transfer from Vote 12	117,000	
	—Corrections transfer from Vote 13	550,000	
	District of Tumbler Ridge Grant	800,000	
	British Columbia Buildings Corporation property transfers	481,120	
	Premier's Office—Computer Equipment transfer from Vote 4	164,066	
	Columbia Trust Company	150,000	
	Land Transfer Tax Implementation	116,723	
	Industrial Property Assessment Committee	96,132	
	International Financial Centre	78,825	
	Kamloops Indian Band Property Tax Agreement	57,437	
	Brazilian Navy Visit	2,916	
50,000,000	Total vote		30,465,751
	Group account classification		
	Salaries and benefits	7,127,464	
	Operating costs	6,689,653	
	Asset acquisitions	472,370	
	Grants and contributions	15,695,144	
	Other expenditures	481,120	
		30,465,751	

Special Account

EDUCATION EXCELLENCE APPROPRIATION ACT (S.B.C. 1986, chap. 6, sec. 1)

Appropriations		Actual Expenditures	
110,000,000	Fund for Excellence in Education		109,478,739
	Group account classification		
	Operating costs	6,163,280	
	Asset acquisitions	4,206	
	Grants and contributions	103,311,253	
		109,478,739	

SUMMARY OF FUND BALANCES AT MARCH 31, 1987

	Fund Balances
	$
Fixed Capital (Perpetual) Funds	
Capital Accounts—	
British Columbia Cultural Fund	20,000,000
First Citizens' Fund	25,000,000
Physical Fitness and Amateur Sports Fund	20,000,000
Current Accounts (available for expenditure)—	
British Columbia Cultural Fund	780,255
First Citizens' Fund	3,070,314
Physical Fitness and Amateur Sports Fund	551,109
Other Funds	
Farm Income Assurance Fund—	
Contributed Reserve	9,674,624
Operating	12,606,431
Fiscal Agency Loans Fund	
Forest Stand Management Fund	7,574,836
Habitat Conservation Fund	1,065,166
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	30,230,047
Lottery Fund	(45,048,721)
Low Interest Loan Assistance Revolving Fund	31,734,863
Resource Revenue Stabilization Fund	
Revenue Sharing Fund—	
Revenue Sharing Stabilization Account	28,900,000
Current	4,643,135
	150,782,059

Note: *See* the following pages for details of transactions for each of the funds.

DETAILS OF TRANSACTIONS

Special Funds for the Year Ended March 31, 1987

FIXED CAPITAL (PERPETUAL) FUNDS—CAPITAL ACCOUNTS

British Columbia Cultural Fund		
Balance March 31, 1986 and 1987	20,000,000	
First Citizens' Fund		
Balance March 31, 1986 and 1987	25,000,000	
Physical Fitness and Amateur Sports Fund		
Balance March 31, 1986 and 1987	20,000,000	
Fixed Capital (Perpetual) Funds—Capital Accounts balance, March 31, 1987		65,000,000

FIXED CAPITAL (PERPETUAL) FUNDS—CURRENT ACCOUNTS

British Columbia Cultural Fund

Originally created as the "Centennial Cultural Fund" by the *Centennial Cultural Fund Act* (S.B.C. 1967, chap. 2). The name of the Fund was changed effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*. The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 6 of the Act provides that the interest earned each year shall be used for the purpose of stimulating the cultural development of the people of the Province.

Balance, April 1, 1986		696,070	
Add Interest received	1,659,735		
Miscellaneous revenue	26		
		1,659,761	
Less Operating costs	10,021		
Grants	1,565,555		
		1,575,576	
Balance, March 31, 1987			780,255

First Citizens' Fund

This Fund was created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 3 states that the interest credited to the Fund may be paid for the purpose of the advancement and expansion of the cultural, education, and economic circumstances and position of persons of the North American Indian race who were born in and are residents of the Province.

Balance, April 1, 1986		2,195,545	
Add Interest received	2,075,430		
Other	4,116		
		2,079,546	
Less Operating costs	5,525		
Grants	1,199,252		
		1,204,777	
Balance, March 31, 1987			3,070,314

Physical Fitness and Amateur Sports Fund

This Fund was created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 4 states that the interest credited to the Fund may be paid for the furtherance and encouragement of physical fitness and participation by the residents of the Province in amateur sports.

Balance, April 1, 1986		416,574	
Add Interest received		1,633,744	
Less Operating costs	20,535		
Grants	1,478,674		
		1,499,209	
Balance, March 31, 1987			551,109

OTHER FUNDS

Farm Income Assurance Fund

This Fund was created by authority of the *Farm Income Assurance Act* (S.B.C. 1973 (2nd session), chap. 115), and by the authority of the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 85). The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146), and operates under the *Farm Income Insurance Act* (R.S.B.C. 1979, chap. 123), for the establishing, carrying-out and administering of farm income plans for such farmers in the Province as may be designated by the Lieutenant Governor in Council.

	Reserve for Stabilization[1]	Operating (Deficit)	Fund Balance
Balance, April 1, 1986	9,674,624	5,521,311	15,195,935
Add			
Producers premiums		15,972,254	
Government premiums		15,972,254	
Miscellaneous		12,906	
Total revenue		31,957,414	31,957,414
Less Indemnities			
Beef producers		17,266,799	
Berry producers		3,524	
Broiler hatching egg producers		—	
Greenhouse producers		1,067,754	
Potato producers		(1,058,751)	
Processed vegetable producers		(10,438)	
Sheep producers		363,808	
Swine producers		1,184,798	
Tree fruit producers		6,054,800	
Total indemnity		24,872,294	24,872,294
Balance, March 31, 1987	9,674,624	12,606,431	22,281,055

---

[1] In fiscal 1979/80 a special contribution of $10 million was given by the Government to this Fund to supplement short term deficits of individual programs. This contributed reserve for stabilization was supplemented by a further $1 million in 1982/83 and used to cover the net write-off of discontinued programs. As of March 31, 1987, $9,674,624 remains of this reserve.

Fiscal Agency Loans Fund

This Fund was created through the *Provincial Treasury Financing Amendment Act, 1983*. It is intended to hold amounts borrowed by the Province at its advantageous interest rate for the purpose of relending to various Provincial Crown corporations and certain local governments. The original borrowing and corresponding loans are considered debt and assets of the General Fund of the Province. Hence any revenue and expenditure related to these borrowings are General Fund transactions. This Fund merely holds the cash as payable to the General Fund until needed to meet the terms of the related debt instruments.

Balance, March 31, 1986 and 1987	0

Forest Stand Management Fund

This Fund was created by the *Forest Stand Management Forest Act (1986)* to provide for the enhanced management of British Columbia's forest and range lands and to undertake projects for this purpose which will provide employment and training opportunities. The Fund can receive contributions from the General Fund, the Government of Canada, municipalities, the forest industry, forest sector unions and others. Furthermore, the Fund shall be credited with revenue from a stumpage surcharge which may be imposed under the provisions of the *Forest Stand Management Fund Act, 1986*.

Balance, April 1, 1986		0	
Add			
Transfer from General Fund (Vote 34)	20,000,000		
Interest	37		
		20,000,037	
Less			
Administration			
Operating costs	12,391,964		
Asset acquisitions	33,237		
Total administration costs	12,425,201		
		12,425,201	
Balance, March 31, 1987			7,574,836

Habitat Conservation Fund

This Fund was created by the *Miscellaneous Statutes Amendment Act (No. 2) 1981*, and continued under section 11 of the *Wildlife Act* (S.B.C. 1982, chap. 57), for the purpose of the enhancement of fish and wildlife and their habitat. All fees, licences and gifts are to be paid directly into the Fund.

Balance, April 1, 1986		1,489,549	
Add			
Fees and licences	1,409,320		
Interest	113,196		
Other	4,164		
		1,526,680	
Less			
Salaries	73,873		
Operating costs	1,824,867		
Asset acquisitions	52,323		
		1,951,063	
Balance, March 31, 1987			1,065,166

Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund

This Fund was created by the *Industrial Development Fund Act* (R.S.B.C. 1979, chap. 194), for the purpose of enabling repayment of loans with interest, made under the Community Industrial Development Program of the Industrial Development Subsidiary Agreement to be paid into the Fund and used to make further loans under the Program.

Balance, April 1, 1986		28,868,834	
Add Interest		3,400,346	
Less			
Federal Government share	1,700,173		
Other expenditures	338,960		
		2,039,133	
Balance, March 31, 1987			30,230,047

Lottery Fund

This Fund was established by authority of section 6 of the *Lotteries Act* (S.B.C. 1974, chap. 51), and continued by the *Lottery Act* (R.S.B.C. 1979, chap. 249, sections 6 and 7). The purpose of the Fund is to receive all proceeds from the conduct and operations of lotteries by the Province, to pay the costs of administration of the Act, and to pay out the balance, if any, for cultural or recreational purposes or for preserving the cultural heritage of the Province.

Balance, April 1, 1986		83,761,092	
Add Revenue, net		160,711,928	
Less			
Administration costs			
Salaries	592,955		
Operating costs	2,535,666		
Asset acquisitions	5,241		
Other expenditures	70,951		
Recoveries	(85,560)		
Total administration costs	3,119,253		
Grants	286,402,488		
		289,521,741	
Balance, March 31, 1987			(45,048,721)

Low Interest Loan Assistance Revolving Fund

This Fund was created by the *Low Interest Loan Assistance Revolving Fund Act* (S.B.C. 1985, chap. 44) for the purpose of providing low interest loan assistance to small businesses. It is administered by the British Columbia Development Corporation.

Balance, April 1, 1986		27,486,774	
Add			
Transfer from General Fund (Vote 45)	5,000,000		
Interest	1,763,921		
		6,763,921	
Less			
Administration Costs		2,515,832	
Balance, March 31, 1987			31,734,863

Resource Revenue Stabilization Fund

This Fund was created by the *Resource Revenue Stabilization Fund Act* (S.B.C. 1982, chap. 24), for the purpose of stabilizing the annual growth of revenue paid into the General Fund. All resource revenue is paid into this Fund and transferred to the General Fund in amounts specified by the Lieutenant Governor in Council.

Balance, April 1, 1986		0	
Add			
Petroleum and natural gas	170,266,121		
Minerals	55,585,175		
Forests	156,334,666		
Water rentals and recording fees	235,642,576		
Wildlife Act—fees and licences	9,381,765		
		627,210,303	
Less			
Transfer to General Fund		627,210,303	
Balance, March 31, 1987			0

Revenue Sharing Fund

This Special Fund was originally created as a fund by the *Revenue Sharing Act, 1977*, and continued as a fund under the *Revenue Sharing Act, 1979*. Administered by the Ministry of Municipal Affairs, this Special Fund provides conditional and unconditional grants to all British Columbia municipalities and regional districts on the basis of established criteria.

Beginning with the fiscal year ending March 31, 1979, money is paid to the fund annually from the General Fund by way of a voted appropriation (Vote 61). The amount of the voted appropriation is determined by the revenue sharing formula contained in the *Revenue Sharing Act* (one percentage point of both provincial personal and corporation income taxes, six per cent of provincial social service tax and six per cent of renewable and non-renewable provincial resource revenue plus any previous years' adjustments). Conditional grants are paid for general planning and administration, municipal restructuring, powerline undergrounding, water and sewerage facilities and major municipal highways. The remaining grants are unconditional and are distributed according to a formula with population, expenditure and assessment components. Administration costs are provided through voted appropriations. Fund balances may be used for revenue sharing stabilization purposes.

	Grant Stabilization Account	Current	Total
	$	$	$
Balance, April 1, 1986	25,000,000	202,259	25,202,259
Add			
Transfer from Municipal Affairs (Vote 61)	3,900,000	223,100,000	
Recovery of prior year excess grants		12,014	
Total Revenue	3,900,000	223,112,014	227,012,014
Less			
Grants, unconditional		95,075,347	
Grants, conditional			
Municipal basic		6,312,194	
Major municipal highways		5,691,238	
Municipal planning		559,571	
Municipal restructure grants		2,477,304	
Regional districts			
—basic		840,000	
—administrative		280,000	
—planning		208,366	
Capital grants			
—sewerage systems		1,061,555	
—water systems		2,471,186	
Sewerage and water study grants		423,422	
Sewerage assistance grants		63,108,925	
Powerline undergrounding grants		82,530	
Water facilities assistance		40,079,500	
		218,671,138	218,671,138
Balance, March 31, 1987	28,900,000	4,643,135	33,543,135

Queen's Printer for British Columbia ©
Victoria, 1987

Volume

2

Province of British Columbia

Public Accounts of British Columbia

For the fiscal year ended March 31
1987

VOLUME II—SCHEDULE OF PAYMENTS

HON. MEL COUVELIER
Minister of Finance and Corporate Relations

British Columbia Cataloguing in Publication Data

British Columbia. Ministry of Finance and Corporate Relations.
Public accounts of British Columbia.—1985/86–

Annual.
Continues: British Columbia. Ministry of Finance. Public accounts of British Columbia. ISSN 0382-2001
Report year ends March 31.
Vols. for 1978/79–1979/80 issued in 2 vols.; vols. for 1980/81– issued in 3 vols.
ISSN 0382-2001 = Public accounts of British Columbia.

1. Finance, Public—British Columbia—Accounting—Periodicals. I. Title.

HJ13.B75 354.7110072'31'05

Available to the General Public from:
QUEEN'S PRINTER
506 Government Street
Victoria, B.C.
V8V 4R6

ORDER OF PUBLIC ACCOUNTS

Volume I

Section

Introduction to the Public Accounts

Combined financial statements of the Province .... A

Consolidated financial statements of the Province .... B

Trust funds C

Supplementary schedules to the financial statements; Details of expenditure by ministerial appropriations, statutory appropriations and special fund transactions .... D

Volume II

Detailed schedules of salaries, wages, travel expenses and other payments .... E

Volume III

Financial statements of Crown corporations and other Government agencies F

Trust funds, including pension and superannuation funds administered by the Government .... G

(A table of contents is provided at the beginning of each section.)

PUBLIC ACCOUNTS 1986/87

SCHEDULES OF PAYMENTS

Volume II

SECTION E

CONTENTS

Page

Summary of detailed payments and reconciliation of total with financial statements 1

Schedules of indemnities and allowances paid to members of the Legislature 3

Schedules of salaries, wages and travelling expenses by ministries:

- Legislation 5
- Auditor General 6
- Ombudsman 7
- Premier's Office 8
- Ministry of Advanced Education and Job Training 9
- Ministry of Agriculture and Fisheries 11
- Ministry of Attorney General 14
- Ministry of Consumer and Corporate Affairs 39
- Ministry of Economic Development 42
- Ministry of Education 44
- Ministry of Energy, Mines and Petroleum Resources 47
- Ministry of Environment and Parks 49
- Ministry of Finance and Corporate Relations 58
- Ministry of Forests and Lands 65
- Ministry of Health 88
- Ministry of Intergovernmental Relations 120
- Ministry of International Trade, Science and Investment 121
- Ministry of Labour and Consumer Services 122
- Ministry of Lands, Parks and Housing 127
- Ministry of Municipal Affairs 134
- Ministry of Provincial Secretary and Government Services 136
- Ministry of Social Services and Housing 147
- Ministry of Tourism, Recreation and Culture 172
- Ministry of Transportation and Highways 174
- Ministry of Universities, Science and Communications 210
- Other Appropriations 210

Schedule of Payments of Grants and Contributions:

- Municipalities and Local Governments 211
- Hospitals 211
- Schools 213
- Industry and Economic Development 214
- Other Grants (including social service agencies) 215

Schedule of Payments to Individuals, Firms and Corporations 244

SCHEDULE OF PAYMENTS

PREAMBLE

This Volume discloses the Combined General Fund and Special Funds (Consolidated Revenue Fund) expenditure by payee or program in the following categories:

- Salaries and Indemnities paid to Members of the Legislature.
- Salaries, Wages and Travelling Expenses by Ministries.
- Grants and Contributions made to Municipalities and Local Governments, Hospitals, Schools, Industry and Economic Development, and Other Grants (including social service agencies) where the total payments are $2,000 or more. (It should be noted that this schedule reports payments made to the actual recipient of the funds. For this reason payments made under such programs as GAIN and Pharmacare to third parties, selected by the program clients, are listed as payments to the third party rather than to the client.)
- Supplies or services, and purchases of fixed assets (including capitalized leases) listed by payee where the total payments are $5,000 or more.

SUMMARY OF PAYMENTS

Indemnities, salaries, wages, travelling expenses and allowances as detailed in pages E 5 to E 210

	Salaries, Wages and Benefits*	Travel Expense	
	$	$	$
Indemnities and allowances paid to members of the Legislature	2,673,903		
Legislation	3,876,078	51,790	
Auditor General	3,544,101	266,254	
Ombudsman	1,544,198	51,261	
Premier's Office	992,858	36,943	
Ministry of Advanced Education and Job Training	10,188,793	534,057	
Ministry of Agriculture and Fisheries	17,447,017	1,102,806	
Ministry of Attorney General	156,566,941	2,841,701	
Ministry of Consumer and Corporate Affairs			
Ministry of Economic Development	9,286,994	638,109	
Ministry of Education	12,295,428	331,405	
Ministry of Energy, Mines and Petroleum Resources	13,020,238	670,162	
Ministry of Environment and Parks	64,802,364	2,903,815	
Ministry of Finance and Corporate Relations	35,528,207	944,696	
Ministry of Forests and Lands	144,450,338	4,698,667	
Ministry of Health	225,847,606	3,477,011	
Ministry of Industry and Small Business Development			
Ministry of Intergovernmental Relations	1,088,216	92,786	
Ministry of International Trade and Investment			
Ministry of Labour and Consumer Services	17,236,611	758,529	
Ministry of Lands, Parks and Housing			
Ministry of Municipal Affairs	16,482,547	553,484	
Ministry of Post-Secondary Education			
Ministry of Provincial Secretary and Government Services	54,094,264	1,444,581	
Ministry of Social Services and Housing	136,246,876	3,524,069	
Ministry of Tourism, Recreation and Culture	12,944,824	712,426	
Ministry of Transportation and Highways	228,045,859	9,366,306	
Ministry of Universities, Science and Communications			
Other Appropriations	7,127,464		
Salaries and Wages	1,175,331,725		1,175,331,725
Travel Expenses		35,000,858	35,000,858
Payments of grants and contributions, and for supplies or services and fixed assets (page 211).			8,588,317,332
Total Schedule of Payments (page D 7).			9,798,649,915

---

* Payments made pursuant to employment benefit plans are included in total salaries in this summary and in the detailed schedules for each ministry in part as "unallocated" amounts. Total "Salary, wages and benefits" include amounts reported in Volume I on the Schedule of Combined Expenditure by Group Account Classification (D 7) as "Operating Costs" ($47,272) and "Salaries and Benefits" ($1,175,284,453).

SCHEDULES OF INDEMNITIES AND ALLOWANCES PAID TO MEMBERS OF THE LEGISLATURE
for the fiscal year ended March 31, 1987

Member	Constituency	Period of Representation	Sessional Indemnity[1]	Standing and Special Committees[2]
			$	$
Barnes, E. O.	Vancouver Centre	Apr. 1/86–Mar. 31/87	41,447	
Bennett, Hon. W. R., P.C.	Okanagan South	Apr. 1/86–Oct. 21/86	23,364	
Blencoe, R. K.	Victoria	Apr. 1/86–Mar. 31/87	40,872	
Boone, L. R.	Prince George North	Oct. 22/86–Mar. 31/87	18,333	
Brown, R.	Burnaby-Edmonds	Apr. 1/86–Oct. 21/86	23.364	
Bruce, G. P.	Cowichan-Malahat	Oct. 22/86–Mar. 31/87	19,541	
Brummet, Hon. A. J.	North Peace River	Apr. 1/86–Mar. 31/87	41,697	
Campbell, A. K.	Vancouver-Point Grey	Oct. 22/86–Mar. 31/87	18,333	
Cashore, J.	Maillardville-Coquitlam	Oct. 22/86–Mar. 31/87	18,333	
Chabot, J. R.	Columbia River	Apr. 1/86–Oct. 21/86	25,033	
Chalmers, L.	Okanagan South	Oct. 22/86–Mar. 31/87	19,541	
Clark, G.	Vancouver East	Oct. 22/86–Mar. 31/87	18,333	
Cocke, D. G.	New Westminster	Apr. 1/86–Oct. 21/86	23,364	
Couvelier, Hon. M. B.	Saanich and the Islands	Oct. 22/86–Mar. 31/87	18,048	
Crandall, D.	Columbia River	Oct. 22/86–Mar. 31/87	19,541	
Curtis, Hon. H. A.	Saanich and the Islands	Apr. 1/86–Oct. 21/86	22,824	
Dailly, E. E.	Burnaby North	Apr. 1/86–Oct. 21/86	23,364	
D'Arcy, C.	Rossland-Trail	Apr. 1/86–Mar. 31/87	41,697	
Davidson, K. W.	Delta	Apr. 1/86–Mar. 31/87	41,697	140
Allowance as Speaker			13,779	
Davis, Hon. J., P.C.	North Vancouver-Seymour	Apr. 1/86–Mar. 31/87	41,697	
De Jong, H.	Central Fraser Valley	Oct. 22/86–Mar. 31/87	19,541	
Dirks, H. L.	Nelson-Creston	Oct. 22/86–Mar. 31/87	18,333	
Dueck, Hon. P. A.	Central Fraser Valley	Oct. 22/86–Mar. 31/87	18,333	
Edwards, A.	Kootenay	Oct. 22/86–Mar. 31/87	18,333	
Fraser, Hon. A. V.	Cariboo	Apr. 1/86–Mar. 31/87	41,697	
Fraser, Hon. R. G.	Vancouver South	Apr. 1/86–Mar. 31/87	41,697	
Gabelmann, C. S.	North Island	Apr. 1/86–Mar. 31/87	41,697	
Gardom, Hon. G. B., Q.C.	Vancouver-Point Grey	Apr. 1/86–Oct. 21/86	23,364	150
Gran, C. M.	Langley	Oct. 22/86–Mar. 31/87	18,333	
Allowance as Deputy Chairman of the Whole			124	
Guno, L.	Atlin	Oct. 22/86–Mar. 31/87	18,333	
Hagen, A.	New Westminster	Oct. 22/86–Mar. 31/87	18,333	
Hagen, Hon. S. B.	Comox	Oct. 22/86–Mar. 31/87	18,333	
Hanson, G. W.	Victoria	Apr. 1/86–Mar. 31/87	40,872	
Allowance as Opposition Whip			1,500	
Hanson, Hon. L. F.	Okanagan North	Oct. 22/86–Mar. 31/87	18,333	
Harcourt, M.	Vancouver Centre	Oct. 22/86–Mar. 31/87	18,333	
Heinrich, Hon. J. H., Q.C.	Prince George North	Apr. 1/86–Oct. 21/86	23,364	
Hewitt, Hon. J. J.	Boundary-Similkameen	Apr. 1/86–Mar. 31/87	41,697	
Howard, F.	Skeena	Apr. 1/86–Oct. 21/86	23,364	
Allowance as Opposition House Leader			835	
Huberts, T.	Saanich and the Islands	Oct. 22/86–Mar. 31/87	18,048	
Jacobsen, N.	Dewdney	Oct. 22/86–Mar. 31/87	19,541	
Jansen, J.	Chilliwack	Oct. 22/86–Mar. 31/87	19,541	
Johnston, Hon. R. M.	Surrey-Newton	Apr. 1/86–Mar. 31/87	42,802	
Jones, B.	Burnaby North	Oct. 22/86–Mar. 31/87	18,333	
Kempf, Hon. J. J.	Omineca	Apr. 1/86–Mar. 31/87	41,697	
Lauk, G. V.	Vancouver Centre	Apr. 1/86–Oct. 21/86	23,364	
Lea, G. R.	Prince Rupert	Apr. 1/86–Oct. 21/86	23,364	897
Lockstead, D. F.	Mackenzie	Apr. 1/86–Oct. 21/86	23,364	210
Loenen, N.	Richmond	Oct. 22/86–Mar. 31/87	19,541	
Long, H.	Mackenzie	Oct. 22/86–Mar. 31/87	18,333	
Lovick, D.	Nanaimo	Oct. 22/86–Mar. 31/87	18,333	
Macdonald, A. B., Q.C.	Vancouver East	Apr. 1/86–Oct. 21/86	23,364	
MacWilliam, L.	Okanagan North	Apr. 1/86–Oct. 21/86	23,364	
Marzari, D.	Vancouver-Point Grey	Oct. 22/86–Mar. 31/87	18,333	
McCarthy, Hon. G. M.	Vancouver-Little Mountain	Apr. 1/86–Mar. 31/87	41,697	
McClelland, Hon. R. H.	Langley	Apr. 1/86–Sept. 7/86	18,545	
McGeer, Hon. P. L.	Vancouver-Point Grey	Apr. 1/86–Oct. 21/86	23,364	
Mercier, D. M.	Burnaby-Edmonds	Oct. 22/86–Mar. 31/87	18,333	
Messmer, I. C.	Boundary-Similkameen	Oct. 22/86–Mar. 31/87	19,541	
Michael, Hon. C. C.	Shuswap-Revelstoke	Apr. 1/86–Mar. 31/87	43,366	189
Miller, D.	Prince Rupert	Oct. 22/86–Mar. 31/87	18,333	
Mitchell, F. J.	Esquimalt-Port Renfrew	Apr. 1/86–Oct. 21/86	22,824	
Mowat, D. L., C.M.	Vancouver-Little Mountain	Apr. 1/86–Mar. 31/87	44,575	
Nicolson, L.	Nelson-Creston	Apr. 1/86–Oct. 21/86	23,364	988
Nielsen, Hon. J. A.	Richmond	Apr. 1/86–Oct. 21/86	23,364	
Parker, D. F.	Skeena	Oct. 22/86–Mar. 31/87	19,541	
Parks, J. M.	Maillardville-Coquitlam	Apr. 1/86–Oct. 21/86	25,033	139
Passarell, A. L.	Atlin	Apr. 1/86–Sept. 27/86	44,127	

SCHEDULES OF INDEMNITIES AND ALLOWANCES PAID TO MEMBERS OF THE LEGISLATURE

for the fiscal year ended March 31, 1987 — Continued

Member	Constituency	Period of Representation	Sessional Indemnity[1]	Standing and Special Committees[2]
			$	$
Pelton, Hon. F. C. A.	Dewdney	Apr. 1/86–Mar. 31/87	41,697	
Allowance as Deputy Speaker			4,453	
Peterson, D. G.	Langley	Oct. 22/86–Mar. 31/87	18,333	
Phillips, Hon. D. M.	South Peace River	Apr. 1/86–Apr. 28/86	3,707	
Rabbitt, J. T.	Yale-Lillooet	Oct. 22/86–Mar. 31/87	18,333	
Ree, A.	North Vancouver-Capilano	Apr. 1/86–Mar. 31/87	41,697	
Allowance as Deputy Chairman of the Whole and Government Whip			2,000	
Reid, Hon. W. E.	Surrey-White Rock-Cloverdale	Apr. 1/86–Mar. 31/87	41,697	
Allowance as Government Whip			737	
Reynolds, J. D.	West Vancouver-Howe Sound	Apr. 1/86–Mar. 31/87	43,366	86
Allowance as Speaker			10,983	
Richmond, Hon. C. H.	Kamloops	Apr. 1/86–Mar. 31/87	41,697	
Ritchie, Hon. W. S.	Central Fraser Valley	Apr. 1/86–Oct. 21/86	23,364	
Rogers, Hon. C. S.	Vancouver South	Apr. 1/86–Mar. 31/87	41,697	150
Rose, M. W.	Coquitlam-Moody	Apr. 1/86–Mar. 31/87	41,697	
Allowance as Opposition House Leader			665	
Sanford, K. E.	Comox	Apr. 1/86–Oct. 21/86	23,364	
Savage, Hon. J. L.	Delta	Oct. 22/86–Mar. 31/87	18,333	
Schroeder, Hon. H. W.	Chilliwack	Apr. 1/86–Oct. 21/86	25,033	
Segarty, Hon. T. P.	Kootenay	Apr. 1/86–Oct. 21/86	23,364	
Serwa, C.	Okanagan South	Oct. 22/86–Mar. 31/87	18,333	
Sihota, M.	Esquimalt-Port Renfrew	Oct. 22/86–Mar. 31/87	18,048	
Skelly, R. E.	Alberni	Apr. 1/86–Mar. 31/87	41,697	
Allowance as Leader of the Opposition			24,762	
Smallwood, J.	Surrey-Guildford-Whalley	Oct. 22/86–Mar. 31/87	18,333	
Smith, Hon. B. R. D., Q.C.	Oak Bay-Gordon Head	Apr. 1/86–Mar. 31/87	40,872	
Smith, B.	Kamloops	Oct. 22/86–Mar. 31/87	18,333	
Strachan, W. B.	Prince George South	Apr. 1/86–Mar. 31/87	41,697	1,005
Allowance as Deputy Speaker			6,152	
Stupich, D. D.	Nanaimo	Apr. 1/86–Mar. 31/87	41,697	265
Vander Zalm, Hon. W. N.	Richmond	Oct. 22/86–Mar. 31/87	18,333	
Vant, T. N.	Cariboo	Oct. 22/86–Mar. 31/87	18,333	
Veitch, Hon. E. N.	Burnaby-Willingdon	Apr. 1/86–Mar. 31/87	41,697	
Wallace, B. B.	Cowichan-Malahat	Apr. 1/86–Oct. 21/86	23,364	
Waterland, Hon. T. M.	Yale-Lillooet	Apr. 1/86–Aug. 10/86	15,506	
Weisgerber, J. S.	South Peace River	Oct. 22/86–Mar. 31/87	18,333	
Williams, R. A.	Vancouver East	Apr. 1/86–Mar. 31/87	41,697	
Totals			2,669,684	4,219

---

[1] "Sessional indemnity" includes annual indemnity, expense allowance, capital city allowance and salary authorized by sections 2, 3 and 5 detailed salary of the *Legislative Assembly Allowances and Pension Act*. Additional salaries paid to the Premier and Ministers are included in the list of the Ministry for which they hold the portfolio.

[2] "Standing and Special Committees" includes allowances and travel costs paid to or for individual members of various legislative committees under section 7 of the *Legislative Assembly Allowances and Pension Act*.

SCHEDULE OF SALARIES, WAGES, AND TRAVELLING EXPENSES BY MINISTRIES

for the year ended March 31, 1987

LEGISLATION

	Salary $	Travel $
Adams M	21,061	
Adrian V L	10,605	
Anderson R E	18,080	
Anderson S	7,642	
Auburn V	19,286	
Baird R	1,700	
Baker L F	36,212	3,358
Barton J A	47,131	1,282
Bayley R M	3,488	233
Bednard K	3,572	37
Beech H G	21,924	
Bennett J M	31,464	
Beyer C	21,010	
Bigwood R L	19,559	
Bilous M	33,435	167
Bleay H G	8,270	
Boucher L A	3,580	1,146
Bradley V H	7,037	
Bridge R P	3,572	57
Bright H A	3,677	
Brodersen B W	22,061	
Bruce V M	29,839	
Brydon W H	25,614	
Burley F C	1,739	
Campbell R J	16,848	
Campbell S N	928	
Cardiff W E	16,646	
Cardin R V M	31,464	
Carmichael W J	31,464	
Carswell M S	5,534	
Carter N L	3,572	140
Catliff C E	3,580	1,149
Chimko M	10,496	
Christensen S	3,572	
Cole L S	17,252	
Coughlin E L	5,604	
Coupal L V	10,934	
Cox G	21,585	
Crawford J	9,995	
Crawford J Y	5,921	
Crofton E J	1,764	
Crothers W R	7,562	
Culham K L	8,354	
Currie D J	6,346	
Danyleyko A	5,815	
Debenham F	20,987	
Decasseres D J	24,285	
Digeso S E	21,580	
Donnelly T P	23,414	
Dorsey J M	6,697	
Duckitt A E	5,150	
Dunbar E N	34,633	88
Dunn T J	14,802	
Eastwood D	16,763	
Eldridge R H	5,369	
Eve C J	26,636	
Ferguson H J	16,891	
Fisher E	5,783	
Fortune C A	4,853	
Fraser A	21,612	
Gale M	4,376	
Gann S J	34,202	654
Garcia F E	2,906	
Gardener J F	2,890	
Garrow V	21,645	
Geary R V	11,420	91
Gibbs R G	2,112	
Gibson C A	16,829	
Gislason G H	40,064	724
Graham D B	16,891	
Graham H A	5,292	
Greenwood M	3,109	
Haberl M	3,572	
Hagmeier E H	23,019	
Hallam G	16,891	
Hansen E	2,664	
Hanson C W	3,580	840
Harder L	10,565	
Harper D	8,509	
Hastings M E	42,519	
Hatlen E C	20,656	
Hawkins K A	3,572	
Herbert D D G	3,572	209
Holm S N	20,894	
Holmes H W	8,468	
Holt L P	18,530	
Horne I M	77,298	
Howard J D	6,810	
Howell M J	31,464	25
Huot N	1,834	
Hutchinson C	3,580	1,336
Hutchinson D	34,494	646
Izard I D	50,851	
Jackson D L	6,076	980
Jackson L M	20,433	
Jaeger C	10,786	
James C H	7,486	
Kathler C J	2,304	
Kelly P A	14,483	
Kern M J	14,327	
King D L	16,891	
Kootnikoff L H	2,496	
Kotler L	377	
La-Pierre R J	3,467	
Lawson M	34,202	
Leigh P	2,558	
Lewis W S	9,828	
Lippert O P	6,201	231
Lippert R A	3,887	
Little R E	21,645	
Lloyd E S	31,118	1,414
Locken D	19,298	
Lord S	14,747	
Ludtke I M	4,074	
Lumley C A	12,068	
MacDonald J F	9,109	
MacDonald L	828	
MacEachern J H	35,577	303
MacGibbon D	5,938	840
MacMinn E G	115,190	
MacPhail N	414	
Makaro I	4,000	
Mann R J	481	
Marshall S K	1,803	
Maund J K	15,937	58
McCaffrey M M	193	
McCallum R D	4,774	
McGregor L E	31,464	
McInnis J R L	39,222	1,646
McKinty D J	31,899	
McMillan J A	30,657	
McNamee G A	6,951	
McNeill E L	3,488	
Merluk W	33,376	
Michael G V	6,370	
Miele S	20,271	
Millard L	20,718	
Miller E V	4,934	
Miller S M	26,112	71
Mitchell L L	3,930	
Mitten D B	5,599	
Moestell M A	2,884	
Molsberry J L	19,967	
Mortimore M J	21,566	
Mosser G F	20,119	
Munzer R M	17,594	
Murphy M A	31,464	38
Murphy S L	27,369	
Neesham M K	20,656	
Nicol R A	26,709	
Nielsen S M C	11,386	
Nightingale E W	22,740	
Niven E A	20,718	
Norman S L	14,568	
Pacey K C	3,683	
Paquet M M	3,978	
Parkinson J N	21,645	
Parks E T	4,973	
Parsons P	3,976	
Paterson T J	16,875	
Pauwels F G	21,645	
Peck N L	3,580	934
Peters W M	31,464	38
Peterson R N	5,352	
Phillips J	100	
Poole C	16,891	
Potts R C	35,012	5,925
Poucher J W	7,193	
Price J L	21,645	
Reay-Nesbitt G J M	19,083	
Redlin R B	1,481	
Reid I D	692	
Reine K I	11,625	
Richmond V D	6,240	
Robbins P R	32,121	
Robertson D J	20,119	
Roy L I	16,891	
Rushforth C R	5,962	
Ruttan C A	16,891	
Sebastian D	8,035	
Shearer D R	16,829	
Shillington I M	23,694	
Smurthwaite D L	2,646	
Somerton P M	662	
Stambulic M	18,101	378
Stewart J T	11,393	
Stinson L M	17,502	
Stringer L D	6,240	
Stubbs O C	21,061	
Swartz J R S	2,638	
Talbot H B	366	
Theriault E	5,175	
Thomas J I	26,148	88
Thomas T J	468	
Turnbull E M	15,251	
Tweedhope G L	21,645	
Underwood E L	9,481	
Vail J	6,011	
Vandermale C C	1,750	
Verspoor F	28,863	38
Vosberg V E	2,134	
Vreeswijk B	4,360	
Waller P A	22,999	
Walter G R	140	
Walushka E	18,308	221
Watson K G	2,605	
Wenezenki C R	15,986	
Wenzel K J B	20,362	
Westby J J	5,768	
Wharf J	21,645	
White D D	20,907	
White M I	10,407	
Williams D G	24,357	106
Williams G O	30,512	3,437
Williams S A	21,566	
Williams W	19,760	
Wood S F	21,061	
Woods C E	3,116	
Wylie K S	21,645	
Young B D	3,580	840
Young R D	31,464	
Zadravec D A	5,664	
Zwolak E A	7,358	
Accrued pay	30,711	
Unallocated benefits	692,117	
Transfers	(162,584)	(2,239)
Totals	3,876,078	51,790

AUDITOR GENERAL

	Salary $	Travel $
Hayward R J A/Auditor General	45,161	1,251
Morrison E P Auditor General	69,163	2,449
Allen L J	25,036	2,507
Barr F	64,149	5,590
Barthropp M A F S	20,474	5,827
Baydala S M	19,941	7,121
Bell J M	26,775	
Berry C M	10,161	
Brown R E	49,590	2,368
Butcher R G	37,272	6,041
Callbeck D G	15,024	
Carter L R	34,189	93
Chambers A B	39,319	
Chan G F W	42,351	4,033
Changfoot N V	9,435	758
Chartier J M	20,857	
Clarke R A	16,018	
Clemmons E L	16,391	1,062
Crawley K J	40,930	631
Crosby R J B	32,932	5,638
Darche B R	9,949	
Dawson G W	64,149	3,140
Day M R	59,538	1,679
De-Vries H A	23,303	9,971
Debelle B M	9,902	2,942
Dolhai E	59,538	1,096
Effray P P	19,717	
Faulkner R P	18,780	325
Feldhoff M A H	6,125	
Fletcher E F	32,626	59
Fraser B W H	2,663	1,388
Freiberg T J	30,466	
Gilhooly W A	2,663	
Gordon J A	43,599	
Gregory J P	63,920	1,893
Gudgeon G S	20,618	1,432
Harper C A	13,075	
Hayward R J	44,581	1,758
Heard F T	46,240	1,152

	Salary $	Travel $
Hong-Tai E	22,860	3,789
Hurley B	21,061	
Jones B M	37,981	11,426
Jones R A	16,438	111
Kelso D H	51,302	2,701
Kenning P N	33,632	530
Kojima L I	54,768	1,724
Kueber V M	20,261	7,632
Lam A T	22,101	184
Lane K C	26,245	898
Lau D K	24,504	
Lee G D	22,846	4,339
Lee W M B	30,674	438
Lekivetz F R	4,680	
Li Foa Wing P	40,410	92
MacKian T P	59,538	5,431
Maglio M J	41,233	373
Marchildon R G	22,131	6,272
Marrion R E	20,391	4,472
Matheson B A	13,136	1,026
Matheson N C	40,946	4,765
Mayfield B J	11,605	2,187
McAdams L P	51,425	650
Messer R P	26,467	6,436
Mills S J C	31,965	2,278
Moffitt H G	2,663	1,203
Morrow D J J	8,874	2,806
Nairn L L	2,663	
Neily J A	36,594	911
Nettleton D W	25,136	
Ng T L T	30,023	17
Nguyen L D	26,309	2,477
Odhams H B L	39,319	3,085
Percival A G	22,627	5,734
Perpick L R	2,469	
Peters A D	9,308	1,082
Phillion R M	40,129	2,778
Pierson R F	23,589	4,353
Plunkett P A	47,891	753
Poje D A	38,911	7,039
Poole K E	2,663	1,131

	Salary $	Travel $
Price E S	59,457	2,792
Prince P I	20,549	
Sawin D L	19,273	
Schmitz W M	50,330	2,807
Seginowich R L	21,439	2,536
Seivewright S G	2,663	804
Shah H N	48,937	2,892
Shenton J G	39,198	3,021
Shewchuk J A	30,784	5,343
Smith A M	4,377	104
Smith I K	19,645	6,770
Stadt E	32,160	414
Stonehouse S L	20,261	7,319
Sydor M	51,671	1,868
Taylor P J	8,055	3,256
Thompson J W	32,293	6,323
Timms A A	51,671	487
Tomfohr P S	28,352	1,601
Trenholm L C	34,484	1,260
Trist O C	735	
Turner I	20,998	1,676
Van Der Putten M J	504	
Webster T J	20,428	6,342
Wheatley J A	29,061	362
Wilkes P J	19,559	
Wing D	33,633	5,614
Wong D Y K	6,231	2,855
Wong R W T	18,475	
Woolley B A	10,499	
Wu A	34,189	5,080
Young P L	41,029	1,137
Accrued pay	(10,377)	
Unallocated benefits	634,834	
Transfers	(205,684)	18,764
Totals	3,544,101	266,254

OMBUDSMAN

	Salary $	Travel $
Bazowski P Ombudsman	48,892	2,953
Owen S D Ombudsman	62,914	9,220
Amren R W B	42,817	62
Anderson P	36,681	204
Andison A J	11,375	86
Bell G W	56,695	2,993
Berry S P	22,363	348
Beyer E L	48,582	1,215
Bohlin R	36,780	250
Britneff E J	21,783	541
Brown C D	33,029	203
Culver M E	35,997	223
Davis D W	40,661	2,017
Dennison S G	35,584	776
Diersch E C	28,563	
Dixon L A	34,790	1,106
Friedmann K A	4,035	
Gardiner T M	43,372	2,418
Gelfand M	17,160	33
Hadley S E	44,444	393
Hallam K M	33,249	1,132
Hamilton A B	37,963	1,708
Hayward D	42,618	1,916
Henders K C	51,211	1,248
Heyman S L	21,347	309
Hriskow N	1,295	
Hughes H	33,299	
Humphreys B G	33,635	1,295
Illington J K	9,787	344
Kemeny C M	20,143	169
Labrick E A	11,676	256
Madison C L	17,522	247
Parfitt D B	64,488	6,799
Perron E	15,560	45
Phillips D	36,557	1,215
Ross M A	10,772	284
Schaufele I G	20,160	252
Scott D E	22,583	177
Smalley L D	3,915	
Spangelo C R	12,103	169
Summersgill W M	36,503	1,092
Switzer J	17,614	65
Tweddle R	21,040	177
Williams H	35,812	1,241
Wong G A	19,571	949
Accrued pay	(4,717)	
Unallocated benefits	252,980	
Transfers	(41,005)	5,131
Totals	1,544,198	51,261

PREMIER'S OFFICE

	Salary $	Travel $
Bennett Hon W R Premier	12,719	9,654
Vander Zalm Hon W N Premier	23,761	7,040
Alley J A	8,140	1,029
Arthur J	10,372	3,016
Bachop W B	22,206	
Barker B J	592	
Barnett D D	4,128	169
Bevan E M	2,651	
Cameron M J	4,670	
Campbell A K	13,777	3,287
Chan N	5,323	
Chiu V	331	
Cho L G	4,245	686
Crabbe L I	3,871	
Crossfield J M	3,460	
Dahl M L	4,770	
Debeck B W	5,671	161
Doney R L	14,073	3,708
Douglas L	5,528	
Duffy M D	5,159	
Ferris T L	547	
Gandhi J	24,720	
Gibault G M	11,726	516
Gilchrist I	12,471	
Grant A M	5,734	
Guild S D	3,679	
Hansen D E	4,195	
Harvey T	4,727	
Hatch G W	10,551	290
Hogan B A	4,388	
Hudson F D	9,977	
Hughes G M	6,956	
James S J	7,103	
Katz A D	8,195	1,853
Kay W E	20,843	6,644
Khan S	20,921	
Kisling N J	10,921	164
Laity N	29,554	
Lampert J L	41,043	6,913
Louie K	22,309	15
MacInnes C	5,164	
Mann D R	31,653	
Mayoh K A	10,566	1,648
McLaine I	19,800	12,532
McNally W	3,770	
Nichols C G	10,276	320
Paxton-Mann A	1,086	3,300
Poole D W	32,533	16,606
Ransford R	15,641	1,417
Sage D A	22,103	
Santori D A	4,207	
Smith B K	5,383	
Smith S D	14,157	222
Spector N	22,207	10,523
Stevens J	25,852	369
Thomas D	3,679	168
Thors L K	6,164	
Van Bakel K	3,847	
Vessey M C	5,230	420
Vice A	15,590	7,744
Webber L F	4,883	1,874
Unallocated benefits	125,779	
Transfers	187,281	(65,397)
Totals	992,858	36,943

ADVANCED EDUCATION AND JOB TRAINING

	Salary $	Travel $
Fraser Hon R G Minister	18,818	5,624
Hagen Hon S B Minister	12,465	4,011
Kelly I A Deputy Minister	17,923	4,512
Dewey J Deputy Minister	43,697	2,139
Adams D S	45,778	5,201
Adams M H J	19,733	
Adank C	2,858	
Alers C L	15,530	
Alexander R N	35,924	7,385
Allan M A	1,722	
Amirault V H	5,591	927
Anderson J R W	5,404	1,691
Arboleda L	2,896	220
Archibald D A	12,383	
Arsenault R	3,659	
Attenborough R	5,013	968
Ayinde A	5,013	668
Bales D C	8,980	197
Ballantyne E L	5,013	770
Barten R J	5,479	792
Bateman C H	43,209	246
Bawtinheimer B G	4,588	128
Baxter J W	36,989	6,674
Beecham J W	18,366	
Belanger C G	3,679	
Bennett L	1,398	
Bertrand S L	20,547	
Beveridge A M	3,032	1,140
Biernacki M E	19,240	
Biggs G W	5,788	429
Birnie J	3,241	245
Boak D E	19,573	
Bond B A	9,853	
Bonderud G	20,600	
Booth K J	2,578	
Bouthillier C	4,176	641
Bowell S J	4,588	677
Brach M L	1,408	
Bradshaw G A	21,685	
Brassington J	4,588	1,107
Breaky A	4,607	674
Bridges A	19,816	
Brodie E M	2,896	
Browning M M	41,743	799
Bunney G L	50,383	3,360
Burch A	33,268	888
Burkhardt A E	4,991	383
Byl S F	1,944	
Byrnes L	1,362	
Calado J C	3,241	549
Caldwell B L	18,170	
Campbell L M	15,089	192
Caple J M L	13,119	
Carson K R	6,275	876
Casler K D	1,826	
Cataldo L	697	
Chalmers H	23,001	2,626
Chamberlain T D	19,365	
Chang L M P	19,834	
Chapman D M	2,709	507
Chapman M S	8,809	
Chisholm V M	2,635	
Chiz D	5,013	360
Choy B A	21,294	
Clark L G	2,815	
Clarke D L	18,637	2,586
Clarke K	6,009	
Cline B	4,588	
Clutchey L M	2,665	
Colburn G W	5,013	90
Colter M G	14,905	
Cook D L	49,942	302
Cook J E	5,013	
Costin C E	520	
Coughlin T	2,689	
Craigan Cl	2,452	777
Craigie C J	16,866	
Crawford B M	2,803	149
Crook M	2,831	
Crossman D	2,896	
Croucher S	20,345	
Currie V	3,510	173
Curts C	1,919	

	Salary $	Travel $
Dalgety A	8,723	
Dallin L L	25,809	884
Dandeneau P A	5,013	1,424
Dashwood B R	3,598	
Davis P	4,588	472
Day H E	2,815	
Denison E	2,319	
Derksen T N	2,509	
Devlin E C	5,013	142
Dewar R E	3,677	973
Dick J	2,886	150
Dillon D R	19,816	
Dixson N M	2,709	146
Douglas R W	868	
Dressler H R	2,875	
Drew C A	2,896	259
Drislane D A	40,302	1,713
Duff R L	1,335	311
Dunbar K	31,293	5,677
Duncan C K	19,060	
Easingwood K	2,896	
Elford L	2,795	22
Elliot G B	5,013	832
Ensom C	9,989	
Enwright R J C	5,404	392
Ernst H M	5,013	740
Evans F E	17,485	
Evans G	2,202	
Fagerlund R J	5,404	593
Faris R L	55,589	7,398
Farnese P A	3,169	
Findlay D P	20,744	
Fischer I E	5,404	463
Fisher G L	71,546	7,146
Flanagan A	17,118	
Flint J	11,508	
Floyd C	2,937	279
Foley C J	5,013	98
Foreland M E	25,266	
Fraser C M	3,679	
Fraser L	23,043	420
Gabbs G J	3,847	2,500
Galego L M	19,265	
Gannon W	2,469	229
Geddes S J	1,473	
George B A	2,757	
Gilchrist J L	1,305	
Giles A R	2,124	
Gilkin M A	442	
Goard D S	54,793	6,294
Goldade A M	29,213	812
Goodman L	5,013	346
Gorkoff V	3,296	419
Gower D L	2,890	
Greenhill C J	4,357	3,359
Grimmer D L	20,559	
Hagar V A	18,090	
Hall C	4,824	348
Hallam E J	2,548	
Hamann L	2,875	635
Hardman M G	5,788	1,153
Harju H	5,055	
Harney L	4,225	523
Harvey S R	44,272	4,334
Hawkins M T	2,704	
Hawley J P	4,403	2,464
Healey N A	5,277	66
Hepworth P I	3,462	
Hick V F B	4,213	299
Hicke A M	15,890	
Hildebrand D	2,469	
Hill J A	38,670	65
Hocking V V	3,517	
Hodgetts I	5,404	424
Hoffman R J	5,277	842
Holt L	19,816	
Hooson A E	5,404	2,007
Hovgaard M	19,816	76
Hughes D F	37,834	
Hume D J	3,866	1,071
Hunter R W	7,042	2,110
Hutton I A	3,032	
Hynes N	21,532	1,285
Iverson V D	2,736	623
Jackson B J	5,404	780
Jasper G J	2,754	
Jones K L	9,142	

	Salary $	Travel $
Just B	19,306	
Kaivanto L J	33,944	2,792
Kalyn C S	7,018	
Karroll J M	2,896	81
Kava T	35,042	1,669
Keats C	1,922	
Keeping L F	1,392	
Kelly K K	5,277	100
Kennedy D L	1,171	
Kien M	2,252	160
Killeen S J	4,473	6,168
Krauza L J	2,896	
Kucherka R A	5,404	521
Kulchyski S L	2,830	30
Laberge S	20,074	
Lafleur P	1,401	
Lamble J	4,925	8
Landrath E A	2,815	
Langridge R E	33,625	
Lesiuk N	8,723	
Lightfoot C	3,352	303
Lindsay S D	4,704	779
Lippold R P	5,277	600
Little A R	6,259	1,031
Lundy A	2,896	735
Lussier V	2,882	345
MacDonald J L	5,760	589
MacInnis S H F	31,341	2,307
MacKenzie N G	5,576	4,388
MacLaren D	21,385	
MacRae D R	53,226	11,074
Magnusson R M	4,588	326
Marshall S K	27,670	
Marshall S K	490	
Martin G R	5,277	120
Martin H L	29,212	2,018
Martin S G	2,427	
Mason J H	39,181	5,758
Mattioli L C	569	
Mavrow C	11,099	
McCandless R C	46,719	1,641
McClure S B	4,730	
McConnell D C	5,013	226
McEwen G	2,896	
McEwen R S	8,513	513
McFarlane J C	4,588	1,558
McGillivray M L	2,927	
McGuire R	4,977	140
McIntosh R B	15,068	1,930
McKay D C	25,382	367
McKean E	5,219	133
McKenzie C M Y	5,013	524
McKinnon P	12,500	
McLallen A	17,992	
McLean E M	5,854	
McLelland D S	49,330	3,733
McLeod F D	29,110	
McMahon S M	2,943	497
McPhee D B A	2,742	
McRoberts W J	7,471	545
Menzel S	2,784	26
Meredith J D	37,606	
Merke N H	5,210	1,021
Miller J	14,301	
Miller R	2,216	
Mitchell D A	4,155	897
Molloy S J	4,546	962
Moodie C Y	2,758	
Morrison D	35,042	7,298
Moufidi H	18,264	
Nelson G M	2,873	
Newall M E	32,368	
Newberry J F	66,456	5,492
Nontell K D	4,914	182
Norman W I	12,740	
Norris F I	2,460	
Norris G	3,202	926
Noskin C J	2,896	67
O'Neal K	5,013	530
O'Neill D	7,241	3,905
O'Neill P M M A	21,685	
Oberg F K	2,815	
Olesiejuk S E	5,277	373
Olson P	2,815	
Painter D A	3,369	
Paleologou H	3,109	
Parker R J	43,836	2,904

ADVANCED EDUCATION AND JOB TRAINING — Continued

	Salary $	Travel $
Pasquale J M	32,843	596
Pavan F H	5,277	416
Paxton-Mann A	10,764	
Penner D A	2,815	25
Pennoyer J I F	2,815	
Pereira C L	4,131	
Peterson M L	4,612	
Petrie T L	19,610	
Phillips B	2,845	43
Phillips D E	2,787	11
Piechotta J D	9,968	
Pirart C	2,896	309
Porter J	2,689	
Price D L	2,665	24
Prince D K	4,676	
Rae J D	18,847	3,304
Raines M R	5,391	
Ray L	2,469	
Reay-Nesbitt G J M	711	
Redzich H D	2,842	
Reed J	44,597	4,814
Ridley A E	2,896	
Rieck P R	3,169	599
Robertson B W	5,013	
Robinson D E	2,740	
Roy P G	6,409	1,068
Rubidge N A	51,333	3,767
Ruggles R H	52,046	23,746
Russell D G	6,512	1,323
Russell T P	24,616	
Salary Recoveries BCGEU	(2,911)	
Scanland M E	2,340	649
Schaffer S S	4,067	104
Schuyff J	4,309	
Scott B A	20,027	
Scott D L	2,755	
Shantz C	5,963	2,637
Shuffler D O	5,534	738
Singer J	4,372	453
Skillings B	4,548	
Smith B G	3,960	
Smith C A	20,802	
Smith L E	16,770	
Smith R D	3,949	440
Snyder E K	2,517	79
Soles A E	54,366	
Soles I J	18,378	699
Spargo S	17,655	
Sproule H	3,416	
Sproule J F	5,013	
Stadler K M	18,369	
Stadler L J	5,404	106
Staniforth K	944	
Stephens K J	533	
Stepler P J L	10,112	
Stevens E	328	215
Stevens G W	5,678	3,108
Sunter R E	18,302	
Sylvester O	5,940	671
Szaniszlo A R	32,241	
Thomas-Fielding C	1,013	
Thomas G L	3,913	493
Thomas N J	1,345	
Thompson L J	61,464	10,240
Thorsen D E	5,119	987
Tooby V K	2,896	388
Turcasso R	2,700	270
Upton G N	5,013	587
Van-Bassen A J	19,816	
Verboven B I	5,013	80
Vermaning T A	14,159	
Viereck L S	6,218	1,336
Wallace L S	3,169	
Walsh S	17,440	
Wanless G R	5,013	471
Warner R A	4,155	3,052
Warren J M	2,815	
Weeteringen L	5,404	161
Weldon S J	2,578	298
Wesley L D	4,311	305
White T A	2,135	
Whitworth D	33,983	5,648
Whybrow J A	38,094	224
Wilson G I	5,404	809
Wishlow R R	3,202	821
Wolfe M	2,564	
Wong P Y	2,896	180
Woods G	4,485	
Woodsworth M E	19,202	
Woolley T L	2,709	154
Yong L	12,401	
Young J D	19,265	
Yovanovich M	19,373	19
Yu H	3,112	
Zdancewicz E F	4,957	559
Unallocated benefits	1,699,596	
Transfers	4,463,726	254,569
Transfer from former Min. University, Science and Communications	40,782	
Totals	10,188,793	534,057

MINISTRY OF AGRICULTURE AND FISHERIES

	Salary $	Travel $
Waterland Hon T M Minister	11,027	7,025
Hewitt Hon J J Minister	7,192	3,000
Savage Hon J L Minister	12,465	3,743
MacEachern G A Deputy Minister	72,014	35,006
Abbott S P	25,174	3,924
Ablitt L G	7,836	1,205
Aiyadurai M	41,836	1,339
Albrecht K J	12,686	213
Alcock R J	43,896	4,413
Alexander R M	27,935	
Alfano L	835	282
Allan M	8,700	
Anderson B A G	5,221	
Anderson D W	18,941	1,136
Anderson G G	30,369	2,838
Anderson J D	53,983	7,062
Armatage T M	5,613	
Armstrong B R	26,125	
Armstrong R J	5,305	55
Armstrong W H	28,255	3,196
Arndt H	40,264	588
Arrand J C	57,138	8,128
Awmack K J	38,575	2,072
Baehr B E	53,499	11,171
Baratta C M	7,535	
Barisoff F	19,511	
Barker R A	47,094	5,398
Barker S P	8,110	399
Barliszen M E	17,152	161
Barnes B A	19,017	
Barrett M J	20,112	1,384
Basok M	17,725	
Bateman D M	19,839	
Bates D	6,899	901
Bates D L	48,311	1,135
Bates L L	5,555	
Bawtree A H	47,094	2,208
Beattie J L S	24,025	2,782
Bebb L A	4,606	
Bednard G	21,168	192
Belcher B A	27,185	2,932
Bell J H	6,717	594
Bennett G M	6,798	
Bennett M	1,380	
Bennett W M	19,889	291
Berry E L	47,094	2,915
Bertram B L A	999	247
Bertrand R A	49,450	10,789
Best K A	19,553	
Betts M F	40,080	3,013
Bicknell E	8,254	
Bingham V L	4,697	
Birtwistle E D	20,257	
Birtwistle I	5,503	901
Black D	20,108	
Black E A	27,858	510
Blair L A	21,930	4,402
Blakley R J	18,285	448
Blumenauer D R	47,094	4,349
Bolin D G	9,948	
Bomford L E	46,308	2,953
Boniface L V	19,425	
Borleske G S	6,182	393
Borno C	30,153	172
Borysowich I A	30,178	4,702
Brightman S A	26,307	336
Brosseau B	26,906	1,345
Brown C E	26,173	1,502
Brown E	17,032	
Brown E F	9,655	577
Brown J R	6,924	233
Brown L	7,324	
Brown L G	34,826	3,755
Brown P A	32,237	4,193
Brown V E	31,899	735
Brownlee C H	46,222	579
Bryant G J	40,264	3,076
Bryant O M	23,700	
Bryant R G	32,156	582
Bryce H H S	43,451	9,660
Buonassisi A J	47,449	6,463
Burdett A D	570	
Burgess F L	28,598	796

	Salary $	Travel $
Burke D	20,081	
Burleau J M	21,182	948
Burns D	6,645	435
Burr W H	28,612	4,309
Butler S D	4,595	
Cadieu A L	16,558	21
Caine G D	7,457	
Caldow A	803	
Callow J	1,917	
Campbell M R	20,108	
Candy R A	24,996	
Carpenter C	19,434	
Carswell B L	10,824	117
Carter C G	26,906	2,166
Cecconi C	22,388	
Cedar C	20,119	
Chan D	6,520	
Chang J	26,662	117
Chao C T	40,266	1,582
Chapman L R	27,917	432
Charles R J	39,965	667
Charlish K B	26,891	1,535
Chaulk D B	5,665	167
Cherrington J D	48,741	2,814
Cheung R	30,136	304
Cholowski N	20,247	
Christensen G A	19,600	738
Christensen O	13,011	7,702
Christie P J A	817	
Christofferson M J	20,618	213
Chu E B	26,906	68
Chuah H H	48,262	951
Clark K J	5,063	1,762
Clarke D	814	
Clarke K	4,585	943
Clavier A	20,113	
Clugston R E	48,702	2,653
Combs S W	35,097	4,198
Coon L M	16,256	1,147
Copeland W J	5,490	1,410
Corletto L D	23,587	1,298
Costello R A	47,094	1,487
Coutts B G	20,637	3,471
Coward D E	16,480	
Cox-Rogers J L	4,952	50
Cox R K	17,633	401
Cranna C I	1,335	
Cranston R S	44,643	5,071
Crellin B J	18,266	329
Crumback D B	24,528	2,691
Cue-Gonzales J	22,158	12
Cullen D M	6,828	677
Cuthill L	979	564
Dadson M R	6,707	481
Damji H J	15,631	
Darbyshire G	6,838	788
Davies D G	54,170	688
Dawson A B	40,264	1,126
Dawson R S	6,828	692
Daykin N W	20,848	119
De Biasi J	681	
Dean S A	1,651	
Deane C A	133	
Deegan W P	11,832	
Delves B	30,136	20
Denham M	19,548	
Dennstedt E	20,113	
Derry D	19,548	
Desrosiers E F	1,929	1,244
Dever T J	47,094	1,036
Devries J S	32,686	113
Dobb J L	47,094	11,416
Doyle P	1,583	616
Dragushan G N G	39,755	2,357
Driehuyzen M G	46,222	5,067
Druet D A	1,994	124
Duchastel A	826	258
Dumont J	23,554	753
Dunkley H A	2,823	
Ebell B W	21,058	404
Eggleston E J	22,016	1,149
Elgert A P	19,534	
Elgie G L	40,264	3,795
Ellis G	1,815	282
Ells N M	22,016	
Emmond G S	40,264	4,061
England G E	19,511	

	Salary $	Travel $
Erman H R	21,044	28
Evans M J	6,864	213
Evans S A	4,505	
Falk G W	3,473	614
Falsetta P S	26,078	1,225
Faucher M P J	1,542	
Felker B S	26,307	228
Flegel D P 0	382	
Fleming C K	21,182	858
Fletcher C L	19,341	
Flood D E	26,752	291
Flood D S	1,668	
Fofonoff P	40,264	2,297
Fong C S Y	20,119	
Fornssler C M	26,036	220
Fortune C A	11,539	
Fox S G 0	284	
Fralick J E	48,147	10,070
France R T	47,094	3,560
Franks C	8,752	
Frederickson L L	9,623	1,299
Freed D E	46,664	4,824
Froese W R	6,197	581
Frueh P	1,937	307
Fry C J	24,384	466
Fumerton B G	22,968	2,092
Funke E M	95	
Gabrielson D M	3,227	1,503
Gajowski P	10,525	
Gale M	232	
Gallinger V	20,119	1,072
Gardner S A	20,119	289
Garlinski J N	3,089	
Gasperdone H C	42,841	1,307
Gates N J	26,078	4,113
Geldart H G	41,006	5,251
Gerber H S	47,094	3,157
Gibson K E	2,382	96
Giesbrecht C	2,820	
Gilchrist E W	48,669	
Gillis M	40,975	1,841
Gleave W P	6,814	342
Gleerup G A	9,257	
Glibbery J D L	17,609	
Good O E	50	
Gorbahn H W	40,072	9,019
Gore C A	13,346	336
Gough N A	47,094	2,827
Graham C	4,929	
Grayston S M	26,906	544
Green J R	40,264	2,889
Greenfield J V W	50,593	397
Grimshaw M J	6,167	419
Groff J	815	415
Groves H R	20,094	
Gubbels P M	47,265	3,093
Guido J C	3,762	
Gyorfi K D S	26,064	843
Haase A M	9,457	852
Haayema C	6,221	572
Hackett B A	67,632	11,809
Haddow W D	9,472	3,212
Hadland R H	13,157	1,641
Haftner S E	9,224	2,529
Hall L D	12,243	163
Hallam E J	819	
Hallman R D	40,264	4,903
Halsey T G	20,849	2,872
Hamilton C A	8,569	445
Hamilton D M	17,234	560
Hampton S	21,163	1,854
Hanson E L	32,365	4,151
Hardy R	8,423	195
Hare L E	17,152	
Harms D B V	11,721	638
Harper B M	38,704	2,285
Harrington M	20,119	704
Harris M J	36,749	
Harrison J B	6,831	1,607
Harrower I J	2,322	252
Harrower W L	11,749	122
Harvey C A	14,994	
Haskell H L	10,875	
Hayes B W	44,040	476
Hayes J L	5,562	1,018
Haynes K W G	26,518	224
Heasman L H	4,914	

MINISTRY OF AGRICULTURE AND FISHERIES — Continued

	Salary $	Travel $
Hedges W D	26,906	3,096
Heinrichs J L	2,758	715
Helmersen A J	47,094	9,508
Henderson G B	3,646	
Henderson I	6,657	1,317
Hendriks M A	24,961	235
Hennes G	26,906	1,228
Henry G M	3,868	
Herbert E E	8,537	2,138
Herrick J W	5,641	965
Hewitt M P	59,874	3,673
Hicks B D	3,903	543
Hiebert M A	6,657	238
Hill J T	40,264	868
Hilliard C R	1,065	
Hilmer P M	7,217	
Ho T	31,300	
Hodge B A	56,040	40,460
Hofmeyr H D	882	
Holbrook C	136	
Hollingshead A R	17,883	
Hopkins R C	47,094	1,246
Hopkins W O	19,754	4,181
Hornidge R L	26,027	275
Horsburgh H D	24,999	901
Hosker A A	27,917	952
Howard A D	20,964	329
Hughes M J	26,630	601
Hughes N M	17,580	1,656
Hurd L E	47,094	4,668
Hutton G	38,706	3,218
Ireland D B	44,440	7,200
Isfeld A N	54,674	4,134
Ivey D	3,969	
Jai J	5,991	3,965
James M K	43,237	4,241
Jane R C	16,649	
Jarvin R N	54,278	9,569
Jeck S	6,657	124
Jensen J E	26,906	2,467
Jenstad E N	46,222	2,964
Johanson N A	2,027	
Johnson J E	18,695	
Johnson K	3,467	
Johnson P D A	44,070	3,134
Johnstone C G	41,023	6,148
Johnstone S M	23,247	586
Jones L L	5,802	16
Jones P D	37,712	1,882
Joynt H W	28,426	2,339
Judge J L	17,290	724
Jung I E	24,716	2,755
Kay E	5,881	4,358
Keay G R	40,264	3,551
Keen L J	15,528	4,062
Keepence I W	4,093	163
Kelly K P	5,881	
Kelly M	6,814	8
Keng L J Y	24,206	
Kenner P K	13,301	736
Kent D V	30,076	1,709
Kerr H L	2,459	956
Kienast R F	4,754	1,634
Kilpatrick R C	5,029	502
Kim C S	21,129	
Kim J	35,577	1,527
King H W	28,614	921
Kingzett C M	28,864	1,256
Klem S J	23,981	828
Kline R O	40,264	6,697
Kluge H A	38,974	7,283
Knight P	54,616	
Kohlert R N	54,863	16,252
Kundarewich P B	31,579	957
Laboucane S J	12,773	
Lacey P J	18,892	
Lacey T J	31,579	819
Laing B T	39,667	1,279
Laliberte W	3,679	
Langham V	19,910	
Langston R	19,559	
Larsen M I	18,475	
Latremouille M D	12,719	4,141
Lauder A B	15,979	943
Lawrence H L	6,175	
Lawson D M	25,173	730
Leaf H L	3,057	
Lee J	17,251	2,140
Lee M L	27,520	3,021
Lee N J	8,296	
Leidenfrost P D	26,906	208
Levesque R A	2,975	1,048
Lew E E	26,307	879
Lewis R J	51,481	10
Lister D I	34,238	1,337
Littler D	17,725	
Liu A T B	8,549	
Logie B	5,881	
Lomond D	1,609	732
Long F J A	26,628	1,331
Longtin S L	19,406	
Loucks E	26,891	1,602
Low S	7,026	183
Ludlow W E	29,401	1,726
Lundberg N	20,228	1,199
MacAtee G A	40,264	11,202
MacDonald A M	6,657	1,113
MacDonald K R	27,020	
MacDonald L J	18,810	697
MacDonald L S	23,358	479
MacIntyre M	21,913	
MacKenzie I W	23,556	
Maddocks A H 0	2,224	
Magdalenich Z	9,760	532
Magnaye V M	29,713	909
Makaro I M	19,727	6,184
Malczyk K	39,964	139
Malmberg M J	40,709	4,203
Mandzuk R S L	12,636	116
Mao A S L	17,768.	25
Marling A E	9,524	3,825
Marsh I M	20,119	22
Marshall H M	26,933	2,095
Marshall V J	26,906	2,197
Mason B D	47,094	6,111
Matviw D M	59,141	11,711
Mauza B E	46,047	2,344
Mawson A J	20,119	
Mawson S S	17,119	
May L D	10,130	
McAra P K	27,917	713
McAuley M W J	26,906	4,552
McBride B L	40,264	4,577
McCaghey W D	40,454	5,775
McCarthy K M	19,538	
McCaw D S	11,321	614
McClarty M A	12,639	320
McConnell W M	38,802	6,293
McCutcheon D M	47,094	5,628
McDonnell A W	40,264	9,350
McDougall N R	5,755	
McGovern L A	21,583	233
McGowan J	17,066	
McIntosh D W	48,787	8
McKay J	22,372	3,219
McKimm D	8,381	679
McKinstry J L	18,878	
McKnight D	603	
McLeod P H	21,999	357
McMullen L D	17,060	
McNicol N G	30,791	4,192
Meade S W	38,242	1,977
Meadley N J	24,377	945
Melnychuk D	44,090	3,732
Merz R D	7,441	2,737
Metz C L	22,589	129
Metzger J	953	
Metzler J	17,862	
Middleton M N	20,111	591
Miers L O	6,007	
Miller G L	28,604	715
Miller K B	44,657	1,063
Miller M E	2,709	
Miller R J	63,660	11,044
Milot E A	2,137	1,062
Mitchell E C	20,111	
Mitchell R J	1,781	1,020
Mitchell S R	225	158
Modahl P D	22,719	1,136
Moilliet D E	37,220	476
Mollberg B J	3,129	
Moore B	30,123	
Moore E L	36,293	4,927
Morrison N J	4,461	2,022
Moser E L	122	68
Mulder Ten Kate Q	3,909	
Murdoch R P	51,501	2,172
Murray J F	26,891	5,578
Murray S A	2,856	
Musil P	1,665	859
Musyowski F E	26,891	473
Neilson L	12,976	351
Neumann H P	10,606	1,171
Nicholls K R	10,974	2,978
Nielsen A	26,906	
Novotny L	26,209	2,302
O'Brien R D	17,524	1,091
O'Halloran J A	33,589	1,674
O'Keeffe B	4,152	
Odermatt W J	40,264	528
Olde Huevel L P	22,295	5,052
Oliver A L	40,217	1,493
Olson S D L	583	
Ormrod D J	47,091	2,454
Ottenbreit L J	936	
Ouellette G	18,452	1,768
Ouellette P L	26,053	1,973
Paananen S I	6,857	453
Paige J L	7,361	53
Painter J I	12,643	204
Palechek N P	46,355	5,719
Palmer M L	973	302
Paluch W C	21,863	440
Pannett R M	27,065	641
Park S I	5,508	
Parkinson A D	12,989	210
Parsons J E	40,264	2,185
Pearson D L	6,859	1,198
Pede R H	19,559	
Pedersen D	11,695	
Pedersen M E R	2,369	573
Pelletier D A	20,119	59
Perera D A W T	44,127	3,287
Perkin E F	20,762	912
Perret M R K	8,794	13,355
Peters W S	46,222	894
Peterson T N	47,094	11,751
Pettyfer P H	8,663	609
Pew J G	22,525	532
Phillips J B	24,996	1,654
Phillips L	11,350	
Philp J P	6,721	
Phiniotis C	25,107	576
Pippolo J D	15,911	3,295
Plotnikoff J P	45,958	2,151
Pobran T T	12,520	536
Pohozoff A	10,001	
Pond W E	7,256	1,672
Pooni D	6,809	367
Portman N E	18,676	
Potentier K	24,267	2,136
Powell D W	4,257	1,997
Powell J H	5,522	
Powell W G	3,140	
Preissl W B	22,344	
Preston R J	8,659	2,329
Price J B	47,094	995
Price R	26,891	443
Price W H	1,801	1,105
Pringle D P	21,061	
Procter P J	45,865	1,544
Proulx J A	6,034	726
Proverbs T B	15,757	823

MINISTRY OF AGRICULTURE AND FISHERIES — Continued

	Salary $	Travel $
Puls R	38,016	717
Punnett E	511	117
Purdon R E	31,574	1,429
Quadros W E	2,953	1,285
Quan L	19,538	
Quigley M D	26,906	3,416
Ralph R R T	34,657	3,665
Rama M D	1,672	
Ramsey L M	1,180	
Ratzlaff D A	24,206	
Reay H	5,960	366
Reay L D	29,452	8,254
Redman P M	21,040	
Remple J	1,981	8
Renwick S A	5,713	
Reynolds C D	25,402	
Rhodes N C	3,842	
Richardson C	5,330	
Richmond R J	27,171	2,875
Ridennoure R T	20,878	143
Ridenour H I	2,067	1,055
Riemann W	2,292	
Ritch S	11,276	
Robe J L	1,294	
Roberts B	40,944	1,764
Robertson E	2,081	503
Robertson S R A	34,150	2,355
Robinson J H	50,304	1,195
Rogers R W	26,891	8
Roland W	16,471	594
Roll H G	22,289	
Roller J E	2,665	
Rolston G D	22,908	686
Ronay A	40,958	360
Ronneseth K D	985	
Rothman F	8,534	387
Rozsa S	18,437	36
Rugg D A	52,041	9,388
Rutherford J M	6,814	
Sakalauskas A J	24,328	1,511
Salary Recoveries BCGEU	(8,918)	
Sampson H J	30,695	1,969
Sanders M J	45,698	6,938
Sands D J	44,040	3,249
Sandy K	36,988	1,729
Sanford D	6,861	186
Sasaki H W	39,691	4,721
Saunders E L	22,570	
Saunderson C W	2,274	1,291
Sawatzky L G	20,119	
Scabar L A	26,669	245
Schildroth J W	47,030	5,364
Schmidt E	11,713	2,086
Schulz E	34,826	6,879
Schwantje H M	12,884	
Scott R B	30,369	1,781
Scott R L	38,840	2,279
Scurrah S D	20,119	543
Senn N L	16,796	291
Sera R A	47,679	3,328
Shadlock B L	4,257	768
Shaw K L	18,844	795
Shepherd D W	33,033	6,984
Sherwood M J	25,954	

	Salary $	Travel $
Sikora G	7,747	1,922
Simmons J	2,649	
Simons J J	37,946	2,170
Simpson C A	7,123	
Skinner A E	12,887	2,708
Slyth P A	20,111	
Smith B E	40,975	719
Smith B N	6,205	913
Smith D M	20,115	
Smith F J	28,152	1,644
Smith L M R	19,843	130
Smith R L	419	30
Smitten Z W	20,108	
Sneddon C A	7,689	
Snow H S	26,078	304
Snyder B G	23,903	287
Soder E M	40,264	1,424
Spencer R L	18,701	39
Sproston C	16,336	
Stallard G V	4,149	
Stanek L M	7,652	114
Stark M A	18,531	548
Starr H W	6,903	902
Steele J R	53,657	3,413
Stephens K	534	
Stevenson V A	8,219	
Steves J M	6,955	668
Steward L	19,772	2,056
Stewart J	22,016	
Stoddart C	2,278	959
Stone G C	26,537	
Strachan G A	40,264	1,452
Strimbold L K	9,244	1,295
Stringer L D	5,975	
Sutherland I R	11,799	477
Swaren L A	18,573	335
Sweeney M E	39,518	265
Talbot H L	19,604	674
Tamis L J	1,490	
Tegart D G	2,608	1,184
Tegart R M G	40,264	6,285
Terai S	24,193	204
Thexton B W	16,408	1,727
Thom J I	24,384	312
Thomasen D P	20,108	
Thompson H G	34,267	4,239
Thompson M K	7,046	16
Thomson B J F	7,549	1,072
Thomson L M	20,406	36
Thorgrimson S E	19,680	
Thorpe G G	55,023	
Threlkeld G A	19,613	
Throness L D	3,382	
Tingle J N	47,094	6,962
Tomm C R	17,514	
Tompkins D C M	19,720	
Topham D A	4,787	
Topple H M	1,388	
Trask G	19,536	642
Trethewey N M	21,151	16
Truscott S J	9,466	
Tubbs B C	14,026	
Turner M S	32,481	4,985
Twaddle C	11,985	1,995

	Salary $	Travel $
Underhill K B	25,571	388
Urquhart C J	5,824	
Van Dalfsen K B	40,217	2,447
Van Der Gulik T W	40,264	3,542
Van Kleeck R J	38,402	5,861
Van Lierop W	50,525	4,607
Vandusen E	22,004	
Varias L B	17,184	
Veenbaas P	8,707	569
Verboven A F J	22,076	316
Verzosa S M	6,657	155
Vessey M C	16,589	
Vielvoye J	47,094	5,897
Vollmeier A	21,800	590
Waddell M J V	13,383	
Wahl A H	47,094	6,421
Wallin A P	40,507	8,559
Ward E J	24,206	4,348
Waring M A	38,610	2,422
Warner B	39,474	4,022
Warner B C	22,151	
Warren M R	44,439	12,531
Waterhouse H M	22,016	
Waterman P F	40,264	4,521
Watson P A	30,791	5,433
Watson T K	47,094	904
Weber W	6,188	764
Weber W C	30,153	1,783
Weberg L F	4,185	
Weir J C	20,113	667
Weisgarber T A	2,703	
Whitmore M L	22,472	
Wickens W E A	54,746	8,316
Wiebe W W	45,535	7,223
Williams L V	6,807	1,998
Williams M C	17,145	593
Williams S P	19,644	402
Williamson J M	1,794	327
Willis R L	4,972	
Wilson C E	14,563	
Wilson C M	15,636	
Windt T A	49,520	4,591
Withler C E	7,496	1,451
Woloschuk I	19,559	102
Woloschuk S F	17,513	2,321
Wong H L	24,206	
Woods J A	25,376	1,206
Woolley T L	1,801	
Wright R G	6,192	543
Wyborn M	209	18
Yorston J M	45,692	2,667
Young R C	7,049	365
Yuan R	32,683	2,445
Yungmeyer R C	8,729	2,281
Ziler J	2,801	856
Zimhelt H J	15,884	232
Zweck Von Zweckenbur	36,244	3,414
Unallocated benefits	3,064,255	
Accrued pay	8,774	
Transfers	(109,549)	(465)
Totals	17,447,017	1,102,806

MINISTRY OF ATTORNEY GENERAL

	Salary $	Travel $
Smith Hon B R D Minister	31,283	28,231
Hughes E N Deputy Minister	74,949	16,852
Aardema G	13,524	18
Aasen J N	30,222	1,200
Aavik J	30,406	121
Abbott L P	17,303	
Abbott P V	17,282	
Abbott S L	15,035	
Abeling A W	31,798	
Abra H J	24,972	
Abraham A	2,062	
Abram C E	13,279	
Aceman G P	24,712	
Achtymichuk S S	26,562	
Ackerman L L	21,528	
Ackerman M	20,177	289
Acton A	12,129	66
Adam M L	17,808	
Adam S	21,826	
Adamowski E J	26,215	
Adams G A	11,546	481
Adams H B	6,851	
Adams M E	27,846	
Adams M J V A	25,766	100
Adams N	4,169	
Adams R B	23,836	23
Adams R C	20,787	95
Adams S	1,674	
Adams S G	19,543	
Adams S L	11,932	79
Adams V C	33,409	975
Adamson H A	3,989	
Adamson M L	791	
Adamson R D	69,481	8,081
Addison P	2,300	
Adlem A	42,873	
Adolph N A	26,936	
Adrian R J A	279	
Advocaat W G	11,760	
Agema J G	21,271	
Agg B W	34,845	
Agostino D	22,553	
Aiello D	6,052	
Ainsworth D G	32,056	344
Aitchison P A	21,396	131
Aitken E R	30,574	
Aitken R D	28,322	240
Akehurst B C E	8,554	1,287
Akin R	27,055	14
Albertson P D	6,739	1,014
Albiston W J	26,892	
Aldean N N	17,428	
Aldrich G C	23,098	
Alexander G	24,652	
Alexander J K	27,845	
Alexander L B	5,244	
Alexander L L	26,410	
Alexander R	4,658	
Alexander R D	24,796	
Alexander R J	28,084	
Ali S	19,612	
Allan C B	32,349	
Allan D H	31,910	55
Allan G	31,872	795
Allan L R	18	
Allan R B	46,816	381
Allard T R	5,505	
Allder F A	838	
Allen D	22,789	
Allen D W	17,583	
Allen G	32,165	
Allen J A	17,152	99
Allen R C	30,177	944
Allen S M	2,185	
Allex R	18,810	79
Allingham D	18,344	
Allinson J W	32,206	
Allison L A	20,113	
Allison M F	1,801	
Allison R J	38,287	756
Allison R M	28,071	
Allman S	1,007	
Alm M D	11,999	
Almaas T E	22,616	
Almond B	19,509	
Almond G R	38,937	1,110
Alting-Ducloux M	19,660	
Alves J A	15,330	
Alway L	28,646	256
Ambrose D	18,820	
Amelio G J	27,359	
Amenta C	15,885	
Ames L M	30,431	25
Amesbury S	18,620	200
Amey E B	31,617	
Amos L	20,681	98
Amos M P	3,184	
Amundsen D E	32,531	232
Amundsen L M	4,869	
Amy T	30,178	950
Anchor E A	30,856	196
Andersen B	28,296	135
Andersen E L	17,916	
Andersen M L	24,476	628
Anderson C J	27,616	
Anderson C S	1,465	
Anderson D	14,232	
Anderson E	5,795	
Anderson E L	15,759	2,352
Anderson E L	20,552	158
Anderson E M	20,119	23
Anderson G B	24,723	4,044
Anderson G J	14,857	415
Anderson G R	55,227	1,808
Anderson J F	9,896	327
Anderson J W	27,350	
Anderson M	5,602	
Anderson M	27,399	
Anderson M	22,947	
Anderson M R	26,421	
Anderson N L	3,648	
Anderson R C	20,119	236
Anderson R R	27,006	443
Anderson S L	7,825	
Anderson S M	15,089	8
Anderson T A	28,340	
Anderson W M	34,845	
Andersson N	30,728	
Andrew C H	713	
Andrew J	33,089	
Andrews H W K	27,262	
Andrews J M	35,573	378
Andrews P	11,636	
Andrews S	37,593	4,630
Angene M	56,142	1,764
Anger D M	8,499	
Anglehart L M	26,410	
Angus G	34,311	107
Angus G A	38,779	2,462
Angus S	29,151	68
Anketell W R	4,235	
Annan M	24,346	187
Annandale R J	24,739	2,129
Anthony R H M	56,743	7,878
Anthony S A	28,339	2,741
Antifaeff J	24,767	
Antle S	5,018	
Anton A J	12,232	
Appel F J	29,349	
Appleby A A	8,149	
Appleby C W	20,682	639
Applejohn P A	2,030	
Appleton R J	25,713	119
Archer S J	21,404	7
Archibald K	24,346	6,184
Arcure P	32,470	321
Arden W F	27,122	
Argue C J	21,264	1,784
Arkinstall M R	27,844	187
Armstrong C L	13,693	
Armstrong D A	14,951	
Armstrong D W	30,286	6,148
Armstrong K D	17,143	
Arndt G R	28,069	
Arndt H E	28,563	
Arnet E H	23,615	1,219
Arnett L	16,314	
Arnett L R	2,122	
Arnold A L	8,483	
Arnold B	10,329	
Arnold E A	32,397	
Arnold S I	26,314	96
Arora V	13,398	94
Arp D A	13,252	
Arscott R J	31,044	
Arsenault Y J	24,478	
Arthur E J	29,554	692
Arthurs S	50,327	
Artuso J	27,644	513
Arvay J J	66,578	13,335
Asai S	25,116	
Ashby M J	5,378	
Ashenbrenner D M	28,171	925
Ashman A	5,351	
Askew J C	26,432	
Aspinall P	18,699	8
Atchison J E	20,119	110
Atchison P	19,419	
Atkins E C W	23,922	
Atkins G C	28,689	16
Atkins L M	12,239	
Atkinson D E	24,832	
Atkinson V	29,813	363
Atwal G	18,143	
Au T W D	34,333	
Audette J A	32,932	16
Ault K	12,370	
Auringer G C	28,937	
Aust M	6,780	50
Austen E	20,108	
Austin H A	29,065	
Austin J W	23,085	
Austin W M	47,011	6,600
Autenrieth G	25,199	941
Auxier N J	73,690	3,126
Baddeley S	19,720	174
Baerg J M	27,595	415
Bahr D M	67,462	6,588
Bailey E M	44,176	1,295
Bailey G	19,548	147
Bailey L W	19,780	
Bailey M C	335	
Bailey P K	24,571	
Bailey R A	24,394	
Bain A B A	19,559	
Bain G I	40,039	1,371
Bains S H	19,960	
Baird D W	27,049	
Baker D	19,026	166
Baker D M	549	
Baker G J F	73,690	2,862
Baker I	13,142	
Baker J A R	8,115	1,795
Baker R A	26,731	229
Baker R C	43,390	3,725
Baker R O	29,271	66
Baker S	7,682	
Bakken B	19,999	17
Bakken G J	28,346	
Bakker M O	43,664	1,337
Bakony C E	72,350	3,053
Bakuska B N	26,4[illegible]0	
Balcaen L	24,052	289
Baldwin C W	27,961	
Baldwin K R	6,367	
Baldwin M A	19,674	
Baldwin S	21,325	402
Baldwinson C S	13,146	
Balfry M	20,552	
Bali N	20,397	
Balicki S	29,664	133
Balkwill D J	32,244	466
Ball B	3,038	211
Ballam R G	38,984	3,496
Ballance D	23,302	
Ballantyne G	11,913	763
Ballantyne J	27,957	
Ballinger-Spofford K M	2,065	
Bamford S L	20,018	114
Bampton B	19,892	
Bampton K G	22,040	
Banfield J	33,805	47
Banman A W	40,872	1,552
Banner D K	29,585	1,383
Banner R	10,065	
Bannerman B A	32,614	5,680
Bannerman C	10,525	
Banning F D	5,736	
Bannister M L	17,539	

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Barak B L	9,611	1,080
Barber D F	27,325	
Barber J L	8,020	
Barber S A	1,351	
Barbetta L	10,517	1,493
Barbon D	9,623	
Barichello D V	24,644	90
Barker C P	20,543	1,602
Barker D	18,114	
Barker N D	21,137	
Barker R D	6,275	
Barkley C	3,605	930
Barley H J	29,242	
Barnacle T G	32,575	2,407
Barnard D K	44,981	1,564
Barnes B F	1,201	
Barnes E C	13,247	
Barnes F H	27,642	25
Barnes H	16,170	698
Barnes J M	24,746	508
Barnes P G	27,862	
Barnes W H	26,585	
Barnett A	29,883	
Barnett C C	72,350	9,020
Barnett T E	36,522	412
Barnewall H A	1,743	
Baron A P	38,192	
Baron S M	1,489	
Barr B A	16,004	380
Barr G R	30,178	
Barrett B M	16,781	
Barrington R	29,214	
Barron J	22,463	
Barros C	19,002	
Barrows S	9,692	603
Barry D E M	488	
Bartel S M	16,388	
Bartlett M E	26,255	1,049
Barton S	20,453	16
Basarab S L	10,355	
Bashford A J	20,485	320
Bassett R	45,271	1,376
Basso C	26,250	636
Bastien A R	28,189	63
Bastien R B	33,307	2,125
Bastin B E	71,010	97
Bateman M E	12,924	
Bates L	27,563	
Bates M J	19,484	250
Batey I P	42,525	2,474
Bath J	27,090	
Batko A H	28,876	
Batley B M	20,285	
Batt C M	27,709	
Baugh T	19,671	
Baxter G C	19,571	
Baxter W	28,183	
Bay L	20,119	
Bay L J	30,583	
Bayles S	19,166	2,371
Baylis R C A	29,684	385
Bayly J W	26,575	
Beach C E	21,061	
Beach F T	23,085	
Beadle W E	27,275	
Beagan E P	5,645	
Beamish H L	6,290	
Beamish W F	50,484	3,998
Beard G J	27,396	
Beaton N G	20,221	
Beatty D W	29,028	146
Beaudette J A R	31,971	154
Beaulac L E	37,203	3,251
Beaulieu E W	17,549	295
Beaulieu M C	21,752	440
Beaulieu W L	27,288	
Beaver C A	46,546	2,296
Beck W M	28,225	
Becker N	26,936	
Becker S	7,547	173
Beckett R G	99	

	Salary $	Travel $
Beckingham A M	30,930	
Bedard J	11,616	169
Beech K E	19,213	111
Beech S A	10,215	
Beecroft C A K	56,791	1,049
Beedle R G	28,332	213
Beet R A	29,130	
Beglajter Z	26,542	
Beglaw L G	21,057	
Behm D	3,738	
Behncke J	71,010	3,663
Beilman G G	26,305	873
Beingessner P E	26,262	560
Belanger B G	36,219	730
Belanger L A	27,674	
Belanger P J	32,164	262
Belbas E B	30,378	
Belcher C A	4,117	
Belec C F	27,608	156
Beliak J A	4,976	
Beljanski M K	18,176	
Bell D	6,647	89
Bell D E	53,322	7,483
Bell D L	41,549	2,864
Bell E	27,886	142
Bell J L	2,665	
Bell K	6,730	
Bell L	27,676	1,223
Bell O	24,489	
Bell P D	9,137	
Bell S A	17,120	448
Bell S C	3,679	
Bell S E	17,175	
Bell S L	3,576	
Bell V	20,572	
Bellamore M E	23,837	
Bellamy M	5,889	
Bellerose P A	2,639	
Bellows J C	52,089	
Bendall M A	116	
Bendrodt E H	73,690	
Bendz G O	2,924	
Bengston S	20,119	
Bennekou F H	702	
Bennetsen B	31,769	
Bennett B	1,623	
Bennett B S	21,137	1,205
Bennett D R	12,195	
Bennett J M	22,644	
Bennett K	26,212	762
Bennett L A	30,970	5,341
Bennett M	12,026	
Bennett S	13,159	
Bennett S	24,584	
Bennett W R	28,287	519
Bensler A J	5,169	
Benson D W	44,298	5,576
Benson R H	28,324	
Bercic J	24,740	
Beresford C D	29,513	369
Bergen W	28,359	1,153
Berger A	20,176	
Bergeron A	19,335	
Bergsma S L	18,947	
Bergstrom R	23,163	8
Bergum F A	6,967	10
Berney S E	27,773	1,046
Bernhard B D	26,568	
Berrie T W	25,298	
Berringer K A	18,969	
Berrow R J H	12,195	
Berry J C	9,529	
Berry M R	11,467	
Berthiaume E A	29,018	
Bertrand B	33,541	521
Bese A C	22,462	
Besler S A	9,779	
Besse R	17,770	24
Best M L	25,670	2,351
Besta G M	8,301	603
Bevans R E	34,373	142

	Salary $	Travel $
Bevans R W	29,244	
Beveland J T	27,470	42
Beyer K L	17,599	183
Beyer W	25,916	
Beynon L	6,486	
Bhatti R K	25,975	
Bibby D H	326	
Biefeld R J	1,345	
Bigalke O	1,201	
Bigland L A	31,451	
Bigras B A R	41,153	
Bigras D	14,097	
Bilawchuk M L	3,018	
Bilinski D F	30,205	
Bill A S	1,801	
Bing R J	27,349	
Binnie J E	5,867	
Birch D	25,997	
Bird J	19,512	
Bird V E	19,536	
Birkett P	53,511	
Birosh R L	7,428	
Birrell G T	34,845	
Bishop R L	26,619	
Bittner M S	8,659	25
Bjarnason H B	53,287	1,415
Bjarnason H C	23,649	
Bjornson T	26,609	136
Black B	23,544	
Black D	23,085	
Black D D	26,365	24
Black H E	16,434	
Black M E	16,833	642
Black M R	33,453	4,369
Black S S	18,423	
Blackburn D	9,464	
Blackburn D B	17,656	
Blackburn E M	2,604	
Blacklock R J	31,872	5,251
Blackmore H	29,902	
Blackmore N	19,559	
Blackstone I	33,014	2,676
Blady S M J	34,477	
Blain K H	32,876	239
Blair J W	18,874	
Blair T C	27,421	
Blair W	28,035	
Blair W A	73,690	2,387
Blake J I	989	
Blake L	473	
Bland B G	13,709	
Blatt H K	209	
Bleasdale L M	11,694	16
Blechingberg S D	53,401	5,857
Blefare G	20,108	
Block D L	1,286	
Blomgren R	21,933	
Bloye V	25,984	
Blundell B M	25,894	703
Boalch R B	28,484	
Boback M	2,632	
Bobenic M W	30,751	
Bobic J E	19,559	
Bobroske V E	26,133	
Bodenham J O	2,067	
Bodner L N	22,416	
Boehmke S A	23,824	8
Boffy K	18,158	
Bogas K P	22,582	
Bohn G	29,261	
Boisvert J H R	3,903	31
Boisvert N	30,950	
Boivin A	30,613	
Bolkowy D M	9,779	17
Bolseng T	8,599	
Bolton C V	5,404	558
Bolton N A	51,690	62
Bomba T	26,182	
Bond C A	24,962	1,022
Bond J V	26,559	
Bondaroff H	35,859	7,701

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Bondy J C	19,197	
Bonner A L	24,961	
Bonora F M	19,714	
Bonthoux R J	27,150	
Bontron S J	19,106	350
Booker G F	25,924	
Boon D R	17,116	
Boon L N	35,157	2,090
Boran L S	33,991	2,611
Boras J E	13,434	
Bordass M G J	23,824	40
Borden C L	1,243	
Bordignon J	17,241	
Borland M M	13,905	
Borrelli A	19,960	
Borrett B S	29,617	
Borrett M	22,867	
Borthwick L V	28,106	488
Bos C	30,178	
Boshard F B	24,024	
Bosscha A	900	
Boswell G J	30,819	
Botten J D	17,982	
Boudreau D	18,969	
Boudreau G F	1,866	
Boulanger L K	27,511	582
Boulding K M	1,821	
Boulega G W	22,281	476
Boulter B	21,172	
Boulton B E	19,120	
Bourdon C	27,489	
Bourgault Y	26,144	618
Bourgeois L	4,319	
Bourgeois P	20,672	
Bourgeois P M	27,619	348
Bourne J	4,915	
Bourne R P	70,420	14,432
Bowden-Green V	5,549	
Bowden R W	32,712	18
Bowden T W D	27,159	8
Bower B A	345	
Bowering C	673	
Bowers T D	20,102	95
Bowes G E	26,963	23
Bowes R A	21,121	
Bowles B	15,266	35
Bowles M E	30,102	
Bowman K	31,587	
Bowman S G	8,619	
Bowyer M R	598	
Box D M	27,801	2
Boyce T D	29,456	
Boychuk J J	5	
Boyd S H	24,888	1,057
Boyer P	20,086	
Boyle J	29,346	
Boyle R J	49,178	11,790
Boyling D M	26,013	184
Braaten F D	28,353	
Bracey G E	28,401	
Bracia R A	19,033	68
Brackenbury R	22,440	
Bradley C	9,838	150
Bradshaw G	13,024	
Bradshaw J W E	9,793	
Bradshaw W E	36,468	3,169
Brady C	9,693	86
Braga E	900	
Bragan J H	29,508	1,496
Brahan L C	73,690	146
Braiden N	8,933	
Brajovic R D	30,232	
Brambell C	40,865	8,913
Brandenburg L	23,238	
Brandie L J	35,923	3,419
Brandon J J	14,794	
Brar C L	23,601	383
Brar F L	5,244	
Brar M K	10,078	
Brauer M	2,789	
Braun-Nicholls E	19,996	

	Salary $	Travel $
Braun J	26,902	
Bray C P	20,867	47
Bray J P	1,184	
Breakwell C	22,332	
Brecknock D T	1,201	
Bremner P J	3,610	
Brennan C A	24,118	
Brennan M J S	25,780	132
Brenner A	32,251	1,420
Bretherick R E	2,525	178
Brett J T	30,178	42
Brewer H J	19,629	39
Briemberg E M	30,231	229
Briere L K	28,415	655
Bright C L	21,027	
Brind-Sheridan A K	66,821	11,647
Briscoe D D	13,216	
Briscoe W H	27,573	
Bristow S A	11,208	191
Bristow S W	29,261	895
Britton R W	25,120	
Brock-Miller A E	27,197	
Brockley A S	718	
Brodie P	49,822	587
Brogan J	6,387	
Bromley H	25,952	
Brook K L	20,147	
Brooks A T	23,735	
Brooks D W	30,184	
Brooks G A	31,239	
Brookshaw R	17,681	
Broster G A	34,391	1,105
Broughton F I	4,118	
Brousseau M T	20,113	
Brouwer S J	1,379	
Brown B	21,084	
Brown B A	36,478	1,060
Brown B C	34,699	1,301
Brown B L	10,129	
Brown C L	28,221	487
Brown C R	56,540	5,711
Brown D	30,162	2,481
Brown D	31,162	131
Brown D	27,169	
Brown D A	24,847	
Brown D A	31,587	1,454
Brown D L	35,586	
Brown H	20,114	41
Brown J R J	28,179	29
Brown K	986	
Brown L	19,715	
Brown L M	1,377	
Brown M K	19,021	
Brown N	3,860	
Brown N M	35,450	1,651
Brown P	12,595	
Brown P G		31
Brown R	19,996	
Brown S A	15,918	
Browne G R	12,073	
Browne P J	24,919	
Browning B B	19,289	
Brownlee G	31,178	
Brownlee G A	3,869	
Brozer W	16,699	
Bruce R B	21,194	
Bruneau C J	960	
Bruno D L	22,402	6,289
Brunton A P	31,855	1,622
Bruser B A	2,140	
Brustolin T	19,828	
Bryant C	17,095	
Bryson R B	25,566	
Buchamer W E	8,201	388
Buchanan H L	30,842	688
Buchanan K L	428	
Buckham C	19,889	
Buckle B	25,717	75
Bucklee J E	618	
Buckley D T	37,056	129
Budarick E H	27,625	

	Salary $	Travel $
Buhr S R	18,996	
Buie G	12,029	
Bujak R J	13,467	
Bulloch G C	1,801	
Bulloch S A	32,061	221
Bullock W	31,686	
Burch S G	33,818	49
Burchak M S	23,990	137
Burden B A	19,548	8
Bureyko E C	18,953	206
Burger A L	18,911	114
Burk P	34,092	498
Burke B A	21,922	
Burkhardt L A	57,260	5,863
Burkitt C R	35,058	
Burkmar S	11,508	
Burks J E M	19,559	
Burnet C A	52,456	7,491
Burnett D W	12,195	
Burnett M J	19,074	27
Burnett M W	25,194	743
Burns A I	28,467	
Burns D A	25,877	34
Burns H G	14,211	129
Burns N	26,905	332
Burns S A F	30,239	420
Burns T M	7,279	
Burr M J	25,790	1,308
Burrell J A	31,579	107
Burt R J	898	
Burtch B M	18,899	86
Burton K R	42,563	3,432
Busby P D	5,362	
Busby P N W	30,178	1,449
Buse C P	5,295	
Buss B A	27,317	
Buss D W	47,364	187
Buss L W	18,640	236
Buss P	1,187	
Butler F S	30,178	
Butler L C	23,824	24
Butler L M	21,994	
Butler M	30,290	40
Butler W D	19,442	
Butterfield M D	261	
Butula L M	21,503	
Byer C M	23,184	
Bygrave M G	25,911	
Byl I	25,903	
Byra R B	9,823	130
Byrd B L	317	
Byrne B P M	69,670	689
Byrne M A	666	
Byrne T	26,827	
Byrnes C A	16,821	
Bzowy L W	21,489	
Cable S H	23,448	140
Cadieux T R	33,971	318
Cadwaladr M	3,349	
Cady B R	12,527	587
Cail S A	915	
Cain J V	54,766	4,872
Caird J	9,804	91
Cairns G V	30,717	
Cairns J H	42,673	2,350
Cairns J K	7,584	
Caisley L E	6,953	
Calbeck K A	6,068	
Caldwell R D	26,784	14
Caldwell R L	32,344	
Caldwell W J	10,013	
Calhoun D C	13,665	890
Calland N B	30,178	929
Cambly M A	12,110	
Cameron A	26,307	184
Cameron A W	28,475	357
Cameron B D	3,012	
Cameron C	20,552	
Cameron G	15,089	146
Cameron I R	874	
Cameron M L	17,143	

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Cameron P L	17,715	435
Cameron S	5,227	
Cameron W	8,973	
Camire J	10,723	63
Campbell A E	35,541	
Campbell B	1,881	
Campbell C G	26,353	
Campbell D N	27,703	
Campbell D R	73,690	656
Campbell D W	18,560	3,389
Campbell G M	9,209	
Campbell H D	49,257	6,071
Campbell J	26,470	
Campbell J	19,232	
Campbell J C	10,025	
Campbell J R	25,942	
Campbell L I	16,075	
Campbell L W	52,247	13,902
Campbell M D	28,517	309
Campbell P A	13,366	27
Campbell R D	26,840	
Campbell W A	156	
Campbell W E	58,528	8,164
Campo R G	31,658	68
Candy C R	13,089	92
Canham J P	27,488	
Canham R G	14,233	407
Canning V	18,665	
Cannon C J	30,205	
Cannon D J	26,857	
Cannova A	19,358	
Cantelon A D	2,285	
Cantelon K	42,808	4,218
Cantwell B J	28,451	176
Capewell M	20,648	
Car J	32,636	16
Caravetta F	25,065	873
Carey D L	290	
Carey M M	20,540	121
Carey M N	31,872	2,183
Carley S E	15,470	152
Carlisle S	23,085	163
Carlow B J	1,633	
Carlson C G	4,815	
Carlson D G	15,764	
Carlson D M	21,648	
Carlson J H G	40,540	
Carlson M	26,472	1,264
Carlson M A	9,019	68
Carlson R A	27,783	
Carlson S A	10,719	1,446
Carlyle M	12,111	
Carmichael D	32,344	87
Carmichael K M	6,564	
Carmichael M T	5,989	
Carmichael W I	19,084	1,138
Caron E C	29,286	713
Caron R B	13,199	
Caros M N	31,755	
Carpenter M T	27,497	
Carr D C	5,468	
Carr G F	41,248	348
Carr H E	21,733	530
Carr J M	2,917	
Carr M M	19,559	
Carr P D	30,159	14
Carr P L	18,272	
Carr S	17,285	114
Carriere J A	10,645	
Carrington G O	14,142	
Carriou J L	30,178	104
Carroll N A	30,162	216
Carruthers D	30,178	
Carruthers D	19,482	
Carruthers R H	35,296	89
Carson D M	49,163	2,465
Carson J R	42,421	444
Carter B M	32,565	665
Carter D H C	28,316	104
Carter D J	25,393	
Carter E J	27,949	71
Carter L G	19,897	7
Caryer R B	49,758	119
Casper P	27,468	
Cass H J	1,161	
Cassidy C	8,024	
Cassidy J L	17,219	
Cassidy M E T	9,963	32
Castro F	20,119	
Caswell D M	15,531	
Catherall M T	30,405	6,282
Cathro W P M	23,837	
Catterall E E	9,820	
Caughlin M	2,207	
Cavasin I R	18,559	
Cawthra L A	15,937	
Celenza A	20,153	
Celle P D	60,019	
Cerney D M	8,740	
Cervo L	40,198	6,815
Chadwick M	19,567	
Challand R M	34,873	
Chalmers C M	19,559	
Chalmers W	26,740	145
Chambers B	10,035	44
Chambers L W B	27,343	
Chambers T G	4,470	
Champlin B	7,376	
Chan C A	22,223	
Chan E	19,845	
Chan K W	16,478	
Chan L	19,559	
Chan M	17,959	
Chan S H S	21,324	
Chance M A	29,442	
Chandler G E	5,274	
Chaperon L F	22,074	603
Chapin G H C	1,752	
Chapin M E	13,039	269
Chapman C	27,587	1,641
Chapman D M	18,406	
Chapman G	18,868	42
Chapman J H	25,811	
Chapman S A M	23,852	
Chapman S C	3,117	
Chappell C C	23,813	92
Chapple G B	19,272	
Charest E M	1,953	
Charlebois J	4,465	
Charlesworth M L	21,168	
Charlton J B	11,837	
Charpentier G H	25,691	220
Charron M P	20,696	
Charron P J	9,931	13
Chase F M	20,113	
Chaudhry R	7,705	
Chaudhury N A	29,865	
Chayeski T J	27,580	
Chen J	10,215	
Cheng W	30,309	
Chenoweth V	23,866	
Chepil D G C	31,659	402
Chequer S	25,928	50
Chernoff E	108	
Chernoff S E	11,289	
Cherry D H	23,085	
Chersinoff R A	27,406	
Chervenka L	18,870	25
Cherwaty D R	26,605	
Cheveldeaw S F	3,246	78
Chickoski S L	17,700	
Chiesa M C	2,978	
Childerstone S	34,394	444
Chin J	21,313	
Chin R S K	20,833	23
Chittim M G	20,675	
Chmilar D R	12,279	401
Chong M	15,212	53
Chong R	5,244	
Chow D L	356	
Chow L	28,848	
Christensen E	27,621	892
Christensen J A	6,822	
Christensen P L	19,548	
Christenson D G	1,201	
Christian M W	49,557	10,828
Christian W	31,198	145
Christianson G M	16,611	48
Christie S D	30,315	
Christie S L	6,656	
Chugg W F	29,651	
Churchill A B	32,953	1,424
Churchill J P	20,216	51
Churchwell K C	27,616	131
Chute J A	1,260	
Claassen D	30,173	
Clair A J	23,085	277
Clancy D L	58,183	6,860
Clare L P	69,670	995
Claridge M G	46,789	67
Clark A E	27,664	
Clark A R B	5,056	
Clark B A	26,797	2,237
Clark B A	3,351	
Clark B C	23,752	
Clark D B	30,024	
Clark D C	19,548	309
Clark D H	31,284	
Clark D R	24,432	27
Clark J	20,119	196
Clark K M	3,896	
Clark M P J	15,844	
Clark N L	22,016	283
Clark R	15,341	243
Clark S A	24,307	
Clark V	1,252	
Clark W K	49,521	
Clarke M J	2,500	
Clarke S	6,021	
Clarke W N	55,567	3,744
Clease F	17,073	
Cleaver B E	41,451	1,096
Clegg F	6,926	1,041
Cleland C A	6,661	
Clements B A	20,119	
Clements G W	58,134	11,030
Clermont G M	29,970	
Clifford O J	20,165	322
Close A L	62,672	2,167
Clough P J	27,310	
Clydesdale W J	33,877	
Coady P	25,470	
Coates S C	14,669	375
Cobbin A L	51,505	449
Cochlan R P	19,458	
Cochran A G	27,936	
Cochran C L	24,215	421
Cochrane J E	6,125	
Coderre A J E	13,149	
Coffey T L	17,152	203
Cohen S	53,032	
Coiteux P G	13,094	
Colantonio A V	20,466	
Cole J M	910	
Cole M C	29,568	62
Cole P	8,008	
Cole P R	26,782	39
Cole S L	22,048	
Colebrook K J	10,485	1,308
Coleman A F	7,050	
Coleman M A	31,958	
Coleridge K M	21,176	
Coles R F	19,634	
Colley E J	27,818	
Colliar J I	25,354	
Collier K H	47,616	
Collings M R	30,242	382
Collings P D	69,670	1,920
Collingwood N C M	73,690	2,229
Collins B D	21,469	
Collins B M	8,011	
Collins D L	9,421	84
Collins D S	73,690	514

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Collins D W	27,677	
Collins J E	23,085	
Collins K L	24,567	471
Collins M W	7,119	
Collins T F	27,051	
Collins W J	24,431	60
Collis R E	60,003	5,657
Collver R D	73,690	856
Colman M C	26,400	
Colongioli L P H	5,285	302
Colton D J	27,256	
Colton T J	9,129	
Compton D H	28,801	
Conley D J	18,231	
Connal L G	28,930	173
Conners S E	2,174	
Connolly J D	44,682	617
Connolly K B	34,181	
Connor C A	8,940	8
Connors R J	27,211	222
Conroy D R	19,560	1,183
Considine M A	5,852	330
Consiglio J	5,204	470
Conway K	35,969	5,462
Cook A S K	6,160	
Cook G E	27,921	
Cook L	23,906	3,064
Cook L A	22,081	
Cook M D	5,479	
Cook P	20,087	
Cook R	29,261	3,798
Cook R C	11,166	
Cook S K	5,213	
Cooke G	1,858	
Cooke J L D	5,875	
Cooke J V	20,190	35
Coombs C W	19,548	
Cooper C G	30,816	
Cooper D J	27,878	73
Cooper G M	21,948	
Cooper J D	7,373	
Cooper L	20,108	
Cooper L H	33,777	
Cooper M A	27,854	
Cooper R D	9,678	449
Cooper T E	18,448	39
Cope L W	14,222	
Copeland D G	27,021	
Copeland D M	13,793	
Copeland S G	38,304	35
Copley G H	48,602	8,210
Corba A	190	
Corbeil D J	12,399	
Corbett H	2,668	
Corbett M A	16,743	
Corbin W T	27,166	
Corby F A	33,185	2,187
Cordeiro L C	22,014	
Corkum B M	25,296	
Corlett S	5,746	
Cormack E M	93	
Cormack G R	32,078	
Cormack S L	24,377	
Cormier K E	9,891	
Cormier M M	5,476	
Cornell R G	19,056	
Cornett K	533	
Cornick J D	34,348	1,501
Cornish B J	18,429	
Cornish K A	29,015	
Cornish S E	30,162	286
Corrado M R	29,023	2,166
Correia W L	11,822	262
Corrigal M P	24,473	66
Corrigan D R	27,805	
Corsor D	26,810	
Cosens J	5,921	
Cosgrove C R	24,829	
Cossey K A	29,546	
Cost L C	22,016	
Costello L G	23,260	

	Salary $	Travel $
Cote A S	321	
Cote J H R	28,315	
Cotie W	33,260	
Cotton F L	27,675	
Couch G P	8,075	
Coulis C A	10,621	486
Coulson P F	25,370	
Coultas G R B	80,492	10,515
Coupland J J	6,063	
Courneya S A	10,688	
Courtney J D	27,780	
Courtright L M	34,138	7,552
Cousineau N	14,181	51
Cousins B M	29,253	514
Couto M M	20,296	
Coutts S L	34,736	533
Cowan C M	25,703	
Cowan G C	19,353	
Cowan L J	25,262	995
Cowell C E	26,388	
Cowell J	30,217	314
Cowen J S	28,493	
Cowen S J	22,998	148
Cowland U E C	40,416	4,793
Cowley G	30,310	945
Cownden S	21,041	
Cownden V	4,930	
Cox A B	29,554	
Cox B W	26,924	
Cox D	27,205	
Cox J H	28,101	
Cox J M	30,681	1,395
Cox L	19,436	
Cox P A	20,132	144
Cox W V	27,046	112
Cozens L J	23,852	15
Craft P S	27,707	
Craig G A	30,235	327
Craig L	1,345	
Craig R K	27,538	241
Craig W G	73,690	
Cran G J	31,579	10,246
Cranna B	20,065	96
Cranna C	5,262	
Crawford D W	3,755	113
Crawford M P	30,151	
Crawford R C	29,563	
Crawford R C	34,845	1,507
Crawford T J	28,978	
Crawford V D	30,362	
Crealock E	24,061	
Cress S G	19,353	
Cresswell C A	30,277	
Cresswell M E	9,858	144
Cresswell M W W	26,795	
Creswell A F	2,683	
Crevier E J	31,612	398
Crewe M L S	17,682	
Creyke T	34,102	
Crich J V	27,107	
Crickmay K L	28,378	
Crispin T A	21,271	
Cristiano L	22,571	
Cristiano P	19,325	
Crockford S M	19,566	
Croft C L	17,806	1,149
Cromarty C L	26,074	89
Cromarty V L	27,292	
Cromb J B	3,376	
Crompton B D	4,574	
Cronin E J	73,690	
Cronin L L K	532	
Cronkhite A	25,895	92
Crookshank R M	37,059	571
Cross A	24,859	
Cross L	2,624	
Cross L E	27,683	
Cross L W	19,663	
Crossan W R	27,738	
Croswell D W	583	
Croteau D O	37,926	8

	Salary $	Travel $
Crothers A J	31,831	174
Crout K E	772	
Crozier J E	28,287	105
Cruickshank I M	18,158	
Cruickshanks M J	30,103	519
Crum D L	25,133	102
Cruse G R	28,260	
Cuba J	7,106	
Culhane V F	34,864	10
Cull C B	23,859	64
Cullen J	17,330	102
Cullen R	27,150	
Cullimore C A	21,421	
Cullinane T R	53,309	162
Cullon P A	18,432	34
Cumblidge R	25,951	1,033
Cumming H W	26,462	1,027
Cummings J A	20,108	53
Cummings J T	32,790	18
Cunard E J	4,190	
Cundliffe J S	1,801	
Cunningham M	23,932	96
Cunningham N A	31,647	80
Curnew L O M	19,540	
Curnew R D	31,681	
Curran B J	17,902	
Currie G D N	31,123	
Currie J E	32,565	13
Currie S M	3,828	
Curry P	9,632	
Cursons D G	30,257	473
Curtis C J E	26,039	
Cuscito G	26,377	
Cushing W L	29,297	
Custodio M I A	19,441	
Cutway E D	27,541	
Cyr R L	28,455	
Czech N A	33,917	
Czerwinski J D	13,367	232
D'Alfonso J	7,451	
D'Altroy D G	37,269	5,868
D'Andrea S	18,557	
D'Argis F W	32,750	1,792
D'Argis J M	12,277	117
Da Ponte G	5,016	
Dabels E R	25,747	525
Dahl G	31,344	
Dahl K H	27,561	1,042
Dahli E	43,852	1,607
Dahlin S	9,281	
Dahri S K	26,717	
Daigneau T E	27,304	
Dailly J L	71	
Dakin M	9,494	
Dalby K I M	30,732	
Dallamore W A R	42,761	4,948
Dallas L G	28,091	
Dalley W C	7,193	726
Danchilla P A	18,498	
Daniel E A	7,740	
Daniels D F	25,689	92
Daniels G	26,078	2,016
Daniels J H	4,011	
Danielsen M S	15,019	
Danroth J D	15,240	28
Daoust K D	28,464	2,033
Daradics D A	29,617	279
Darby D W	6,883	
Darnell R L	4,474	
Daubner M L	2,974	
Davey D A	27,526	481
Davey D H	11,691	
Davey L E	16,743	
Davidsen W D	5,552	
Davidson K G	26,081	237
Davidson P A	18,527	632
Davidson W J B	900	
Davie H M	25,259	
Davies A H R	19,814	857
Davies B D	25,747	168
Davies D E	20,473	

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Davies E O	48,572	3,473
Davies G E	26,357	
Davies G W	30,162	
Davies J A	7,195	
Davies J E	17,552	
Davies J L	73,690	1,820
Davies L	21,638	
Davies R J	25,959	
Davies S R	1,752	
Davies W C	18,498	194
Davies W M	3,642	
Davis A L	10,947	
Davis B K	69,670	1,612
Davis F J	619	
Davis G E	27,982	
Davis N J	21,247	1,302
Davis P A	18,663	
Davis R	19,737	
Davis R	27,120	
Davis R G	28,452	425
Davis R J	7,865	
Davy R T	27,804	
Day D K	1,991	
Day D L	3,080	
Day I B	9,082	
Day S	20,824	
Day V E	34,965	3,897
Day W D	1,432	
De Haas A	287	
De Villiers J S	62,409	4,744
De Vita I	25,091	
De-Roche P J	27,208	
De-Roos J R	30,378	
De-Salaberry J C M	28,755	
Deacon C	4,486	31
Deadman T E	30,163	3,430
Dean J D	9,779	335
Debruyn J E	20,591	
Decoste A V	28,548	623
Decouto P L J	53,859	
Defresne A	19,384	
Degiano S M	19,669	60
Deibert D L	9,128	
Deines K	25,240	2,838
Dejean J G	26,971	56
Dekens J R	30,298	91
Del Rosario A A	27,929	100
Delesalle H J J	20,629	35
Delisle-Jackson E	25,144	1,317
Dell R F	23,725	
Dell T	20,434	
Dellert K R	11,995	512
Delmar H	26,321	
Delosada J K	25,337	36
Delvenne K	18,202	60
Demarinis A	120	
Demille G	30,471	
Deming D A	21,356	296
Demos M	4,283	
Demuynck W J	19,609	
Denbow B A	2,903	
Denhoff K I	5,673	
Denis C S	27,259	
Dennehy S B	7,013	923
Dennison L	8,775	341
Denoon K S	40,201	5,111
Denroche G S	69,670	89
Dent M	348	
Denty W E	31,579	5,824
Deptuck R S	1,500	
Derksen C A	20,119	572
Derksen J A	8,214	
Derksen L R	15,414	
Derrick M L	29,752	92
Desabrais J A	1,479	
Desbottes N	25,354	40
Desharnais C R	5,229	
Desjardins G E	4,978	
Desmarais M	30,162	
Despins T J	26,338	
Desrosiers F C	26,929	
Devita C G	4,731	52
Devito J L W	25,722	
Devlin D A	1,201	
Devlin D L	216	
Devries R M	27,457	
Dewart P J	5,106	315
Dewing K R	19,984	
Dhalla M	548	
Dhani S	11,872	
Dhillon J	19,085	
Di Castri D A	19,711	
Di Tosto F	17,780	
Diamond L J	5,555	
Dicastri S W	24,072	171
Dick K A B	13,419	259
Dick S L	1,892	
Dickie J L	31,220	907
Dickie L C	29,576	
Dickie P J	39,541	639
Dickinson S E	44	
Dickson B	20,115	
Dickson C B	45,135	13,450
Dickson G J	25,020	
Dickson J	27,083	
Dickson R C	25,327	
Diebolt W J	73,690	1,193
Digby P	20,108	
Dilalla A M G	1,202	
Dillon E	989	
Dillon M	25,344	
Dinnell T	41,214	175
Diraddo V	19,818	
Dirks R C	13,467	833
Dittrich D F	28,293	26
Dixon I D	34,174	283
Dmytryshyn G	30,814	125
Dobbs H J	2,141	112
Dobbs K	14,979	282
Dobell P	28,944	153
Dobson C W E	1,685	
Dobson G	28,056	510
Dobson N C	30,162	
Docker J A	3,226	
Dodd H	24,725	332
Dodd J	32,318	5,047
Dodd P	20,119	
Dodge E H	97	
Dodwell P L	33,485	682
Doerksen B	29,770	214
Doerksen E J	2,287	
Dogue S M	21,088	197
Doherty N T	25,425	
Doherty P W	27,351	77
Doi M	19,570	
Dolan J M	5,847	
Dollery F W	28,113	
Dolny R M	28,338	
Donald D C	30,178	
Donald P J	55,527	
Donald S M	6,922	80
Donaldson B J	30,440	40
Donaldson M K	19,962	
Donetz G	28,891	8,655
Dong B J	4,928	
Dong L M	13,459	
Donnici J A	12,195	
Donohue M J	30,077	3,055
Donovan G F	16,235	
Doolan H	8,795	
Doolan K J	55,759	
Doolan S M	21,067	
Dore G	21,559	209
Dorken T R	31,105	317
Dorko A L	23,930	955
Dorsey F	30,162	218
Dosanjh K S	23,620	49
Dotto N M	1,105	
Doucette H	50,074	2,680
Dougan D M	26,579	
Douglas J P	26,495	14
Douglas K J	29,431	
Douglas R J	258	
Doutre B A	20,119	17
Dove A E	18,337	
Dow E	20,980	1,201
Dow G J	5,663	
Dowling S W	37,359	8
Down M	3,187	
Downie M D	22,016	1,220
Downie W J	16,914	140
Downing J G	30,311	
Downing R G	37,927	319
Doyle D A	50,405	7,920
Doyle J H	21,061	
Doyle P W	14,866	
Doyon R C	26,889	
Draper G B	27,996	249
Drayton S A	21,940	
Drew L A	11,744	
Drew P	39,266	328
Drew P	24,035	
Drew S A M	25,505	
Drews M V	38,532	
Dri S	17,801	
Driedger B	22,895	171
Drinkwater P A	13,469	100
Drummond D J	18,356	
Drummond K B	23,837	
Druskin A	29,115	
Drysdale J A W	73,690	3,340
Dubord K	20,069	452
Ducharme R	1,597	
Duck T G	28,253	
Duczak O	28,650	
Duddridge J G	30,162	249
Dudley B R	15,194	
Dudley H M	32,216	2,117
Dudman L	20,009	613
Duehmig C B	25,546	
Duerden J D	48,637	3,663
Duex J P	25,760	131
Duff M	9,899	
Duffin R H	25,966	
Duffy H	27,065	
Duford P A	13,006	
Dufresne J L	7,766	
Duggan A F	27,843	158
Duhamel L	24,236	
Duke J L	30,554	
Dumala R	40,769	934
Dumond J V N	26,902	
Dumont M D	8,089	58
Dunaway P J	26,455	1,284
Dunbar L	21,829	
Duncan A	27,998	
Duncan B M	347	
Duncan C M	11,719	
Duncan D S	51,931	3,707
Duncan E N	27,428	
Duncan J C	32,143	
Duncan N L	11,460	
Dungey R	34,864	1,028
Dunn D M	19,560	
Dunn G R	29,170	
Dunn I M	26,739	93
Dunn J M	21,412	
Dunn M J	24,908	
Dunn W D F	43,330	2,954
Dunster D J	19,670	324
Duperon J J	33,370	
Duquemin J F	16,171	
Durksen C E	39,658	91
Durrance J G	22,095	48
Durrell C L	18,810	
Dutton M	31,630	
Dyck A M	19,555	
Dyck H G	25,789	
Dye A P	23,909	
Dyer D S	35,428	
Dyer M E	7,193	666
Dyer T	23,828	1,195
Dyke W F	44,732	1,139

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Dyson G R	25.517	
Dziny C	31.855	1.238
Eadie C M P	256	
Eadie W H	30.175	1.203
Eady M	20.600	
Eardley S M	7.375	
Earl K L	28.179	
Earle F	22.004	1.390
Earnshaw M M	19.125	
Eastman L F	17,948	30
Easton D N	31.848	
Easton T R	12.195	
Eastwood S	17.706	
Ebbels J	55.252	1.341
Ebel M H	25.058	
Eby W F	34.864	24
Eccles G R	23.727	160
Eccles S	24.021	173
Eckersley E	12.229	
Eckstrand C	578	
Eddy H R	55.061	5.222
Eddy J W	28.147	
Edelman S	48.449	5.885
Eden D	30.711	
Edgar D E	30.584	47
Edmiston S D	27.136	
Edwards D	20,238	178
Edwards D G	1.801	
Edwards E R A	78.457	13.110
Edwards J	27.686	425
Edwards J M	302	
Edwards J R	34.733	
Edwards L	14.876	
Edwards M	16.221	
Edwards V H	30.178	68
Edwards W	27.280	
Egan J T	44.601	1.209
Egger B E	19.030	
Egilson M E	19.661	
Eichhorst H	4.306	
Eisbrenner L L	27.205	
Ekeli D H	24.164	
Ekeli H O	36.211	
Eklund L B	27.317	
Elder W W	23.880	
Eldridge D	19.991	
Eldridge F J	12.708	
Elliot J	7.649	
Elliott C L	27.353	
Elliott J W	26.001	963
Ellis D N	52.705	467
Ellis H M	70.818	5.713
Ellis J C	21.061	
Ellis N W	28.595	
Ellis R G	47.601	5.048
Ellis R W	26.076	
Elsinga E	7.218	
Elstone M A	27.581	
Elton T	24.554	
Elviss G	5.005	
Embleton E J	28.624	145
Emmerson D	26.220	
Empey D	20.119	95
Enderton S W	73.690	4.174
Eng D	2.102	
Engemoen C P	11.708	
Enger J A	796	
English R I	10.422	
Engqvist P S	5.574	295
Epp G	11.089	5
Epp J L	16.141	
Epp R H	23.388	443
Epps M A	7.219	
Erasmus J E	12.195	
Erdman R J	34.864	365
Erickson C	40.249	1.107
Erickson D	26.992	
Erickson D	6.682	426
Erickson L	900	
Erickson S M	387	
Erickson W P	32.536	350
Ericson C A	8.413	65
Ericson R A	28.854	14
Errington D J	12.904	301
Erskine R I	27.112	
Esau D P	26.318	143
Esau K A	330	
Esler E	19.722	
Etheridge B D	39.586	1.267
Etherington S D	2.469	
Evans B	21.305	
Evans B L	15.937	
Evans D	31.898	195
Evans D K	10.290	
Evans E J	31.507	
Evans N M	3.001	
Evans S	27.626	
Evans S D	24.045	
Evans S L	37.151	3.434
Everton F J	32.021	5.685
Ewan H L	20.095	125
Ewanick H	179	
Exell R E	76.547	9.132
Exley F J I	19.811	19
Exner H R	25.612	
Exner L J	12.820	
Exner S G	28.179	321
Fabbro R G	64.142	7.023
Fabris F J	4.035	
Fagan C P	16.593	
Faganello A	136	
Fages N	31.855	
Fahlman D J	28.217	
Fainstein J E A	26.209	37
Fairbridge R B	41.345	1.185
Fairclough J	8.136	
Fairgrieve L	10.570	101
Fairley E L	992	
Falconberg B	900	
Falconer G	26.345	
Falconer J D	33.316	297
Fallis P L	21.511	138
Fang J	13.461	451
Fansega D	26.143	184
Fanucchi W L	4.624	
Faoro R	32.842	87
Fardoulis C L	18.714	
Farina M M	19.466	
Farrell T	19.687	29
Farren M E	26.652	
Farrish E J	30.111	
Farrow R C	20.125	411
Fast C M	4.681	
Fast R D	401	
Fatechand Z	22.016	12
Faulkner J G	28.095	
Faulkner M I	29.779	169
Favero C	23.124	
Favia L N	1.675	
Fawcett J D	32.296	1.301
Fawcett L M	23.959	
Fawdrey V F	27.558	62
Fedewa A	17.460	
Feenstra G W	26.740	
Fehr L J	32.694	911
Fehr O	30.235	
Felix L R	17.945	17
Fell S T	29.494	515
Felts T L	2.186	
Fence S L	39	
Fenger B J	30.975	
Fenlon K D	16.821	
Fensome G J	22.630	
Fenton V E	25.732	167
Fenwick D G	11.189	
Ferguson D B	28.885	
Ferguson K B	27.303	189
Ferguson M	20.119	
Ferguson M	15.509	
Fernandes S M	22.962	
Ferraro G	23.881	92
Ferraz G	24.803	116
Fessenden W A	2.562	
Fetterer K	26.647	
Fiander H L	29.374	496
Fichten L	18.691	
Fiddler R J	25.691	
Fiddy G	30.162	
Fiddy K D	35.156	
Field A	920	
Field D E	69.670	480
Fikus V E	6.658	
Filan B R	49.554	194
Finall D A	58.848	3.854
Finch-Noyes C A P	12.195	
Finch P E	273	
Findlay D	19.080	
Findlay M E G	32.118	
Finlay M C	34.101	3.788
Finner L A	23	
Firkins A	18.835	245
Firth D M	8.418	
Firth V A	21.542	
Fischer K E	29.647	354
Fish J R	26.347	
Fisher C H	8.804	
Fisher J F	23.966	
Fisher R	16.833	399
Fitchett R E	46.044	594
Fitchett R F	26.567	
Fitzgerald D S	27.890	
Fitzpatrick B C	20.108	
Fitzpatrick H	8.704	1.413
Fitzpatrick T J	34.777	6.787
Fitzsimmons J R	28.272	
Fitzsimmons M R	13.048	392
Flack A D	40.251	370
Flanagan L J	32.434	
Flavell J D	49.601	3.228
Flavin N	19.969	
Fleet D A	3.873	
Fletcher C	15.089	
Flood A	681	
Floor J A	25.628	1.260
Flower R A	30.250	435
Fogarty C	10.537	
Foisy J J J	34.854	682
Foisy R	29.077	479
Folkestad C H	4.218	
Folkestad D	25.719	
Fong B A	17.946	281
Fong S	32.835	4.162
Fonger W D	58.906	578
Foord V A	19.643	
Foote C W	21.730	165
Forbes J N	33.795	3.102
Forbes V J	29.703	
Forbes W A	41.157	158
Ford B	49.797	
Ford D W	26.044	14
Ford J	6.002	
Ford M A	17.553	140
Ford M P	18.272	
Forhan M F	26.304	
Forrest C M	19.590	
Forseth P E	30.162	
Forster D L	20.265	
Forsyth E M	5.520	
Forsythe E G	26.952	
Forsythe J	30.273	922
Forsythe L W	39.614	
Forward R B	616	
Fossett J C	28.806	
Foster C	4.076	
Foster C M	2.462	
Foster C W	25.437	138
Foster D	17.801	
Foster D M	5.517	
Foster E R	18.198	
Foster G C	30.186	631
Foster G F	19.559	
Foster J	27.402	
Foster L E	24.880	1.100

MINISTRY OF ATTORNEY GENERAL – Continued

	Salary $	Travel $
Foster M	4,967	
Foster P L	22,822	
Foster R G	30,178	219
Foster V	22,016	
Foster W F	62,027	14,309
Fostvelt B C	1,520	
Foulger G A	28,129	964
Fouquette P C	37,674	
Fournier B J	30,145	
Fournier D A	27,718	373
Fowler K J	30,791	90
Fowler L W	27,317	
Fowler O	6,825	
Fowler R G	27,148	
Fox M K	18,553	
Fox S G	18,967	
Fraizer C J	27,905	215
Fraizer M B	24,213	
Fram H W	30,178	2,096
Frame B	19,977	
Francis A D	30,162	545
Francis P G	20	
Franklin F	84	
Franklin R L	32,262	63
Franklin W	23,893	
Franko B	20,540	1,255
Frantzen M	39,178	821
Fraser K L	20,664	325
Fraser M G	25,587	
Fraser R D	31,496	
Fraser S A	19,115	1,319
Fraser Y F	1,023	
Frazier P	19,972	
Freberg J L	17,733	
Fredeen M A	31,508	
Frederick E N	4,459	
Frederiksen H A	25,450	
Frederiksen W D	27,939	42
Freedman M F	23,661	
Freeman B L	42,537	202
Freeman R D	26,718	7
Freiburghaus A S	26,157	
French S P	24,010	268
Frew S A	19,614	91
Frewin B A	13,729	
Frey L O	16,527	
Freylinger M M	19,548	25
Friebel L	19,510	
Friesen C M	19,620	90
Friesen H R	39,743	
Friesen N	26,149	1,876
Friesen N	73,690	3,598
Friesen V	32,048	600
Frieson J P	20,116	
Frigo N	30,541	
Frisk H M	2,996	
Frizzell V D	30,239	528
Frizzi C L	17,594	
Froese F	27,822	8
Froese F	25,354	103
Froese R E	28,660	
Frolick V M	50,216	2,853
Froment H J	26,666	
Fromm W E	24,441	
Frost E	3,931	
Frost K G	25,343	232
Frost N	4,744	
Fru D S	23,735	441
Fry D M	19,928	
Fry K	20,174	
Fuchs K W A	32,990	
Fuller G J	29,684	
Fulmer M E	60,873	2,181
Fulton G E	8,922	
Fultz R C H	21,110	
Fung C L	19,362	
Fung S	15,122	
Funk P M	27,518	
Funk R	21,057	
Furnival P J	33,822	770
Gabelmann E E	30,425	315
Gaffney W R J	28,913	342
Gagnier Y N	20,119	148
Gagnon J	26,816	
Gagnon J D	2,296	
Galbraith R W	69,762	6,401
Gale G A	26,887	124
Gale P F	27,251	
Galibois S M A	20,098	
Gallacher P A	17,728	
Gallagher A	26,325	
Galland A J	25,975	
Galliford P	1,958	
Gallo J V	30,220	
Gallon H A	27,728	
Galloway W	38,794	7,935
Gallpen B G	30,263	260
Gamache L J	19,623	
Gandy W G	47,059	2,469
Ganie B	27,742	
Ganie S L	27,610	152
Gannon K	17,128	
Ganten C D	1,401	
Garay C P	2,669	
Garbauski M F	19,548	27
Garbe G L	20,119	
Garcia A S	1,663	
Garcia R	20,692	
Gardiner L A	27,570	1,781
Gardiner R A	25,047	
Gardiner R B	27,258	
Gardner A J	21,061	
Gardner C	36,337	
Gardner J D	25,748	
Gardner J K	15,409	
Gardner S A	20,108	
Gardner V	52,805	3,212
Garnett M E	15,089	
Garratt M	12,728	10
Garrett L	21,050	
Garrison A R	27,435	
Gartner M J	12,132	50
Gascoyne A W	2,463	
Gatenby L H	1,764	
Gates D P	37,210	951
Gatto B J	27,384	566
Gatzke T M	387	8
Gaudet J	1,865	
Gaudette E	38,079	396
Gear L	30,687	
Gee J	4,560	
Gee P	20,443	
Geefs D M	21,061	
Gehl R D	3,182	117
Gehring H J	24,915	
Gelowitz G J	6,961	16
Gelz E S	2,146	
Gelz R	2,101	
Gendron R M	22,805	
George A H	26,027	
George V	3,370	
Geraghty B L	15,073	
Gerestein B	30,229	140
Gergely D J	29,408	118
Gerhardt D R	30,261	633
Gerlach S	22,064	32
Gervais D C	23,200	
Geyer H A	25,137	
Ghiloni G C	30,136	
Ghislain H	23,541	2,650
Gibb P L	1,586	
Gibbons S V	2,121	
Gibbs B	19,548	
Gibson I	34,190	137
Gibson J	32,708	659
Gibson J L	60,015	945
Gibson M E	27,264	
Gibson S L	20,119	
Gielens M	4,577	
Giesbrecht W J	28,171	
Gifford J	626	
Gilbert A	18,746	
Gilbert D J	17,500	
Gilbert F R	45,133	5,910
Gilbert K G	33,913	1,182
Gilbert L	7,900	
Gilbert R	14,108	
Gilbert S H	419	
Gilbert T D	26,124	129
Gilding D M	30,178	41
Giles K	17,057	
Giles K A	18,836	
Gilfillan A J	3,334	
Gill G S	16,455	
Gill L E	16,390	
Gill S A	23,913	291
Gillan K J	23,194	150
Gillard B	9,887	341
Gillespie A I	26,822	
Gillies V C	30,178	
Gillingham J M	53,030	1,124
Gillis D E A	30,602	
Gillis F A	698	
Gillis G	23,667	
Gillis G D	71,482	6,215
Gillott T G	3,524	
Gilmore V D	24,843	
Gilmour G H	73,690	4,387
Gilmour L D	39,357	451
Gin R W	1,791	
Ginther D L	32,305	368
Ginther D M	31,872	190
Girard J E	1,904	
Girard R P	23,711	
Girling R F	1,201	
Giroday S E	73,690	7,219
Girvin R A	39,158	257
Gislason A	2,415	
Glass J A	25,377	
Glassford E A	4,520	
Glazier M J K	557	
Glazier M L	32,825	
Glover A J	40,228	8,383
Glowa L	8,541	
Gobbett A R	38,984	2,771
Gobillot J A R	49,813	2,338
Gobin G P R	30,355	
Goddard A D	20,927	
Goddard G F S	43,031	
Godfrey D K	35,949	559
Godsiff M	29,664	405
Going A	16,629	
Gokey C I	20,012	1,009
Gold K	4,172	
Gold S	25,671	
Golightly K E	19,776	
Golland G	6,658	
Goller E J	27,569	
Goltz D	11,554	
Gomes E	8,576	
Gomes H B	2,578	
Gonzales A R	5,255	
Gooch D	24,518	50
Goodfellow C A	26,332	
Gooding T	27,630	180
Goodrich C	24,406	866
Goodwin W R	34,985	9,391
Goorts C A	3,403	
Gorda N A	23,741	
Gordon D C	25,206	56
Gordon D M	5,157	
Gordon H W	53,008	6,845
Gordon I R	25,848	
Gordon J P	73,690	2,913
Gordon P E	30,162	125
Gorjanc D A	21,005	
Gorman M S	26,574	61
Gorrill W L	13,888	
Gosling S	7,531	
Gosney V E	28,829	
Goss T A	26,660	
Gosse C E	27,611	411
Gosse M G	40,234	1,657

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Gosset E M	1,187	
Gotia G	20,282	
Gottschau C R	20,875	
Gough A F	900	
Gough R	40,177	5,027
Gould D C	600	
Gould J R	32,467	
Goulet L S	66,123	2,099
Govan P R	72,350	5,763
Gove L J	3,721	
Govett M J	8,853	
Gower G K	5,595	
Grabarevic A I	3,200	
Graber L M	18,385	
Grace K W	27,434	
Gracey G D	36,100	872
Grady H F	874	8
Grady L B	18,272	
Graf E A	19,639	30
Graham C	18,446	
Graham E D	900	
Graham J	30,178	
Graham J B	62,240	5,798
Graham L K	1,201	
Graham M	178	87
Graham M C	25,514	
Graham M H	25,389	
Graham R C S	73,690	6,773
Graham R D	38,471	6,329
Graham R J	27,762	
Graham R J	56,020	7,905
Graham T A	2,330	
Graham W B	25,392	
Grahame K G	39,534	
Granberg E C	8,921	430
Granberg R O	26,407	180
Grandage W E	32,359	1,877
Grandison R D	71,010	522
Granquist F C	20,389	
Grant B	17,859	
Grant B M	19,559	
Grant C J	1,015	
Grant J E	48,789	
Grant K	13,697	
Grant L	1,295	
Grant P K	20,482	
Grant R H	30,162	
Grant S A	28,722	
Graves C A	14,366	72
Gray A M	27,509	
Gray D M	20,443	71
Gray D R	33,637	
Gray L M	32,209	1,164
Gray S	20,074	
Gray S L	16,118	
Graziano J R S	38,120	864
Greathead B	1,614	
Grebinski M	25,340	302
Green B J C	33,668	7,526
Green D	4,827	168
Green F S	73,690	4,473
Green F J	13,039	463
Green G L	29,956	42
Green H M	263	
Green J L	23,936	1,143
Green M J	30,162	214
Green M J	4,528	
Green P	3,036	
Green R E	892	
Green R W	310	
Green S	30,615	132
Green S	24,689	962
Green S L	10,437	866
Green V M	17,620	27
Greenhough P	20,769	22
Greer D M	73,690	2,395
Greer J A	22,809	
Greer W J	26,557	
Gregersen D W	19,040	655
Gregg R J	6,260	
Gregory S	20,835	

	Salary $	Travel $
Greig D M	21,759	
Greig N M	15,725	
Greig R W	73,690	621
Griffin C M	1,052	
Griffin P	17,102	
Griffith-Cochrane R	30,178	483
Griffith G	22,761	
Griffiths G E	2,794	
Griffiths S	1,029	
Grimmitt W A	19,564	8
Grimshaw B I	25,385	106
Grimson E A	16,250	147
Grindon P A	24,467	
Griswold M H	45,903	473
Groberman J R	73,690	1,736
Groen H	27,161	709
Groetchen V W	18,704	75
Groom E C	25,587	140
Grout R J	32,708	1,197
Groves G I	20,583	
Groves J C	52,708	789
Groves N	4,955	
Grundmanis A A	13,624	
Grybos F	24,209	
Grychowski K M	26,552	
Grypuik R G	30,261	97
Guadagni J	27,465	2,283
Gudewill H	1,191	
Guenette P	17,556	
Guest A M	3,414	
Gugliotta G E	4,879	
Guido J L	641	
Guignion J	18,898	
Gulbranson P	44,312	901
Gull H M	20,494	1,488
Gullason E A	19,988	
Gunnarson A R	30,356	631
Gunnarson E B	25,361	
Gunson G	11,284	
Gurney L	19,899	
Gurney M	2,787	
Guthrie D L	26,813	
Guthrie M	18,826	
Guy D L	19,948	
Guzyk R M A	10,833	
Gwilt S M	8,732	
Gwin E	20,616	
Gyurkovits M D	1,805	
Haaksma J A	27,678	
Haas J R	26,909	
Habkirk D E	20,274	
Hack D A	15,246	
Hack J B	29,022	
Hadcock B T	26,757	
Hadden J E	26,955	
Hadland F	30,572	466
Hagelin G	28,837	160
Hagelin S M	19,239	
Hagen D W	30,349	1,779
Haggerstone E	92	
Hagglund M D	31,236	
Haggstrom R E	31,452	
Hagman R J	49,257	950
Hahn J	29,241	
Haire E W	19,548	
Hajdukovich N	27,307	
Hakanson W	28,109	4,718
Halak C	8,528	
Halbert A	19,733	326
Halbert T J	70,304	3,878
Hale C E	21,961	910
Hale E G	27,183	
Hale L D	17,715	
Hale R B	30,178	1,112
Hales G W	56,689	251
Hales S P	31,857	
Hall B	24,365	
Hall C R	27,802	
Hall D	9,988	
Hall D	24,812	
Hall E C W R	42,076	893

	Salary $	Travel $
Hall G	48,208	702
Hall G E	16,823	
Hall I B	28,068	
Hall J A	20,119	
Hall J M	22,016	127
Hall J R	41,527	2,810
Hall M	12,818	
Hall M E	11,112	
Hall S R G	26,861	
Hall S V	31,718	57
Halldorson J W	27,166	
Halliday A M	21,416	
Halliday D V	31,070	127
Halliday L	25,278	1,730
Halliday R E	27,259	259
Hallowell J K	25,916	27
Halston R H	20,159	
Halvorson E A	2,101	
Hamade G E A	36,876	232
Hamblin L E	1,228	
Hamill R	26,453	35
Hamilton C V	2,401	
Hamilton J M	26,142	
Hamilton L A	25,191	2,210
Hamilton P E	26,052	769
Hamilton R D	27,341	
Hamilton T L	1,588	
Hamm G	21,061	
Hammell M F	34,878	3,010
Hammett D J	41,153	3,985
Hamner T	26,909	
Han M	15,897	
Handley M M	18,892	
Hanlen K A	24,432	75
Hanlon M F	27,375	
Hann A	16,184	157
Hanna K W	22,775	140
Hannah J M	27,598	47
Hannah R D	30,610	
Hannam D E	16,567	
Hanney P J	26,660	
Hannon J	20,212	
Hannon J T	32,136	167
Hansell A H	48,575	1,036
Hansen E M	4,464	
Hansen K I	35,688	
Hansen L W	31,977	
Hansen P	27,632	
Hansen P M	23,653	766
Hansen R	7,391	
Hanson J	23,824	168
Hanson J M	23,214	306
Hansvall K D	26,186	
Hanzel D	19,559	
Happy G W	26,929	211
Haraldsen K	44,654	164
Harasin M P	26,538	39
Harborne R	28,624	
Hardin R L	30,631	
Harding T L	19,399	
Hardman D J	22,004	
Hardman T	311	
Hardy A G	25,386	
Harju H	12,956	
Harker G R	28,595	1,407
Harker G W	21,875	158
Harley B	4,793	
Harper N L	14,541	
Harper P G	11,624	68
Harringa J K	19,559	644
Harris D C	5,056	
Harris D F	22,264	1,728
Harris D L	580	
Harris G	26,294	531
Harris J C	22,335	267
Harris L	25,946	
Harris P	18,732	
Harris W J E	29,026	42
Harrison B	31,872	
Harrison B A	27,850	
Harrison E W	64,318	3,271

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Harrison I	11,098	100
Harrison L C	29,576	
Harrison S M	19,029	
Harrison T	534	
Harrod C L	17,725	
Harrop C W	31,131	
Harrop S F	20,547	214
Harry B	23,627	
Hart K	22,271	
Hart M A	14,555	
Hartlen D	33,093	
Hartley A M	34,697	
Hartley G	7,186	370
Hartman D M	44,886	4,296
Hartman T L	412	
Hartner K	30,162	
Hartnett F J	3,891	
Hartnett W	23,836	299
Harvey A L	18,781	121
Harvey C L	21,887	172
Harvey J	18,103	
Harvey L G	23,781	
Harvey M A	27,296	264
Harvey M P	21,407	3,417
Harvey P J	13,241	488
Harwood L M	6,885	7
Haskell S A	4,719	
Haslam B	19,623	32
Haslam G	20,608	
Hastings M A O	3,254	
Hatfield H P	26,972	
Hatton T R	26,391	
Haultain D L	6,497	
Hauser K J	30,823	355
Havard S	22,017	
Havercroft J C	25,331	7
Hawboldt D J	28,356	
Hawes C	31,257	1,492
Hawke R F	25,354	
Hawker N	8,632	
Hawkes R C	46,399	1,523
Hawkes W J	29,763	66
Hawkins D M	21,700	
Hawkins M M	18,276	
Hawkins R C	30,739	1,543
Hawley P D	30,178	435
Hay D M	29,977	338
Haydamack C	26,388	297
Hayes L	20,594	
Hayes L R	29,838	
Hayes R	19,548	91
Hayhurst R J F	29,809	388
Hayman M	557	
Haynes S	5,693	
Hays V C	27,962	
Hayward M	30,397	239
Hazelwood G W	28,905	
Head D R	30,268	2,507
Heale C W	25,871	1,043
Healy D V	18,576	287
Heard L	73,690	2,421
Heath B	23,909	16
Heath G C	20,930	
Heath M	27,173	
Heath R E	2,101	
Heayn B I	43,356	349
Hedden L C C	25,963	659
Hedden L H	27,185	642
Hedrich V	23,112	
Heemskerk A J	37,293	3,734
Hegan C R	26,227	
Hegge D A	1,986	
Heighton C P	16,801	
Heimann I M	18,845	478
Hein C L	9,958	
Hein L M	17,905	
Heinrichs W	29,561	80
Heinrichs W G	30,162	807
Heintz P	27,213	
Heisler J P	27,444	
Heldt M	1,698	
Heller R	1,725	
Hemminger A D	32,676	
Hempseed A B	34,786	458
Henderson G	12,764	227
Henderson G E	20,654	
Henderson J E	27,284	
Henderson L J	24,896	3,034
Henderson M	19,660	
Henderson M B	29,345	
Henderson R S	14,982	
Hendricks K F	7,902	
Hendricks P	27,213	
Hendrickson D L	9,646	
Hendrickson R C	32,818	57
Hendriksen J A	20,444	22
Heneghan J G	26,894	
Henley I G	69,670	1,896
Henly D G	28,718	2,855
Henning D P	30,221	
Henning J	22,402	374
Hennis J	25,208	808
Henrickson G M	25,155	3,150
Henry D L	21,127	641
Henry L M	26,574	
Henry S A	20,503	511
Henswold S W	37,357	114
Heppell S M	17,227	
Hepting P	2,195	
Herman C S	24,817	
Hermanson D F	30,860	
Herndier J M	17,153	
Heron B B	28,106	
Heron D R	30,137	
Heron Y	20,614	
Hershberger C A	26,974	
Hesketh S	17,315	
Hesketh S L	10,232	29
Hesseln C I R	24,538	
Hetherington R	31,956	249
Hewstan C E	19,124	
Heyes D	33,203	
Hibbert W F	27,266	745
Hicke J B	32,097	
Hickey M P	23,085	
Hickey R J	44,611	2,478
Hickman I	85	
Hickmott D L	32,227	
Hicks K W	1,201	
Hicks S A	19,196	
Hiebert K G	2,160	
Hiebert R J	31,193	
Higgins W F	10,643	
Hignell J L	1,606	
Hilberry S C	32,342	312
Hilchie P A	27,857	205
Hildebrandt A L	7,999	
Hiles C	19,510	
Hill C A	19,660	
Hill G J	14,224	
Hill K A	6,206	
Hill M	23,111	
Hill S L	356	
Hill T	28,946	54
Hill W G	36,090	
Hillian D A	30,178	1,964
Hilliard S M	19,521	
Hillier E	26,045	
Hillis S M	2,351	
Hillman K R	30,256	158
Hilton C A	13,002	350
Hindle N V	34,136	38
Hine L J	23,747	
Hine R T	1,547	
Hines D L	19,456	788
Hinks K D	12,233	
Hintz E H	6,242	626
Hinzman C J	4,844	
Hirsch K F	1,740	
Hirschfelder W M	26,802	84
Hirschmann S	20,779	
Hiscock T R	33,538	
Hisdal V A	28,560	
Hitchcock F J	30,178	
Hobson C S	29,246	96
Hocevar S M	5,383	
Hockey D M	20,808	108
Hockley T O	32,708	48
Hodge B	18,983	
Hodge D	1,762	
Hodgson E M	18,263	
Hodgson R	27,969	
Hodgson T E	39,266	517
Hodkinson C M	32,136	1,466
Hoff L M	34,864	183
Hoffman K P	33,683	575
Hoffman P	1,758	
Hoffman S L	21,050	
Hofseth S W	46,670	89
Hogan J L	4,389	
Hogg G J	45,557	916
Hogg G S	64,595	1,689
Hogg J W	58,236	
Hogg K V	35,414	
Hogg M V	890	
Hohn V	16,247	16
Hoitsema B M	2,223	
Holbeche D W	30,711	137
Holdener R M	9,779	147
Holding L	46,979	
Hole M E	30,178	
Holland B A	52,450	2,710
Holland B L	19,207	990
Hollands O E	53,468	2,969
Hollands S C	26,189	
Hollaway D C	29,875	
Hollo J T	31,357	
Holloway G	6,382	
Holloway N E	16,184	282
Holloway R P	34,737	
Holloway S M	19,495	106
Holloway W M	670	
Hollyman P G	23,147	
Holm J G	32,377	
Holmes D R	73,690	1,194
Holmes M M	21,089	43
Holmes N	2,272	
Holmes P A	28,624	8
Holmes W R	38,623	
Holmgren L	35,509	2,308
Holowachuk D	23,785	18
Holt H P E	21,310	
Holt S L	15,707	
Hone A W	4,757	
Hong C E	8,407	
Hood D R	29,302	
Hood L	29,125	56
Hood M A V	25,293	129
Hooker J B	9,697	
Hooper R E	3,936	
Hoover B E	27,099	
Hopkins R	17,769	
Horan A	30,278	778
Horan E E	21,330	131
Horbay D E	25,920	
Horne P E	31,539	
Hornell J E	31,243	
Horning D	15,804	574
Horning M J	23,313	446
Horodyski K	38,357	3,195
Horton D	27,607	633
Horton J C	4,786	
Horton J L	47,682	3,948
Horton M G	16,126	
Horton M J	31,195	
Hoshal P A	19,250	
Hoskins R D	26,116	
Hoskins W G	46,233	13,491
Hough R D	28,179	82
House B L	22,016	264
House G W	26,478	
Howard B	32,752	2,516
Howard E A	34,845	784

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Howard E J	28,935	9,237
Howard M	3,056	
Howard P F	576	473
Howard R	19,768	
Howe K	18,818	
Howell C	731	
Howell S D	567	
Howie K R G	25,963	158
Hoy W J	26,689	517
Hoyland V J	18,488	728
Hrechka S R	9,765	
Hryb B	17,774	
Hrycun D J	38,691	3,580
Hu D	8,651	
Huang A	1,969	
Hubbard J M	73,690	4,309
Hubert G J	13,270	
Hubin D B J	24,097	477
Huck P L	17,248	
Huckin S R	22,659	
Huddart E	39,136	201
Huddlestone J K J	31,393	
Hudson D	32,078	1,031
Hudson R E	73,690	2,661
Hugel H E	38,904	6,197
Huggins D W	30,246	144
Huggins M E	27,439	
Hughes J	22,683	
Hughes J	2,056	
Hughes K L	6,244	
Hughes L	5,802	
Hughes R C	5,191	
Hughes T D G	21,592	
Hugo S	20,117	
Huhtala P	20,119	
Huitson D	31,548	153
Hulan T A	28,375	
Hulford E J	39,817	781
Hull R J	5,154	
Hulstra A W	18,764	16
Hultin I E	31,813	
Hultman L	8,866	108
Hume S G	20,029	
Humeny W	25,469	
Humes P J	11,073	
Humphrey G R	27,540	
Humphries M	22,358	618
Hunchak D A	13,496	89
Hunsche F A	26,153	
Hunt C L	22,255	1,244
Hunt D M	1,201	
Hunt E J	12,242	
Hunt F M	43,981	3,249
Hunt J F	10,289	
Hunt S K	1,245	
Hunt S M	21,016	
Hunter G B	31,995	
Hunter H T	30,176	18
Hunter J M	14,109	83
Hunter S	20,206	
Hunter W	20,592	278
Hupka A	27,492	
Hurst L	22,333	903
Husain R	20,943	
[illegible]usak A S	12,773	
Husar F	25,069	
Husband K J	73,690	2,022
Hutchinson J A	5,264	
Hutchinson P A	22,016	280
Hutchinson S	19,783	3,603
Huth G	15,115	10
Hutt G E	58,266	5,094
Hutton B L	28,415	2,102
Hutton C M	10,932	
Hutton C M	10,993	
Hutton D J	27,053	
Hutton J B	386	
Hyatt S	24,540	329
Hyde P A	73,690	3,101
Hynd K M	12,195	
Hyska P R	27,037	

	Salary $	Travel $
Ilaender M K	30,630	
Imrie D	15,945	208
Infanti L	30,214	668
Ingman-Baker J	12,195	
Ingram G L	2,811	
Ingram T L	28,636	23
Insley P A	53,395	2,666
Ireland H R	5,973	
Irvine C	8,788	
Irwin H L	18,272	
Irwin L D	737	
Irwin L M	7,146	497
Irwin L M	30,412	
Irwin R A	28,591	3,471
Isaac R J	31,199	574
Isaksson K N	27,207	
Itterman J A	22,439	
Ivanisko G J	3,637	
Iversen D	711	
Iverson B	4,575	
Iverson E L	73,690	7,901
Ives R L	23,085	
Iwaskow D M K	13,733	389
Izzo R L	18,368	58
Jack R	17,628	208
Jack Y G	17,338	
Jackel S R	17,074	560
Jacks K	21,724	2,711
Jackson A F	55,610	
Jackson B H	27,535	923
Jackson B L	12,412	
Jackson G C	32,329	954
Jackson H	19,548	
Jackson L J	21,061	
Jackson M M	27,236	
Jacob K	19,916	
Jacobson B S A	15,892	
Jacques K D	47,163	1,484
Jaeggle G E	830	
Jaffer N	7,139	
Jamal F	19,089	
James F I	21,848	140
James S R	10,347	
James W R A	26,948	
Jameson W M	1,202	11
Jamieson D	26,916	109
Jamieson D C	25,363	
Jamieson J	30,560	
Jamieson R A	29,189	78
Jamison K	24,430	23
Jang M	35,996	54
Jansen A C	9,910	
Jansen R J	28,400	
Janyk K	387	
Janze M	21,055	71
Janzen H G	24,075	
Jaques R H F	51,790	19
Jarbek M	18,334	
Jardine A M	5,464	
Jardine J	12,570	
Jardine L R	11,275	8
Jardine W	32,180	
Jarman P G	53,410	4,599
Jarvis L B A	11,359	239
Jarvis M	5,121	46
Jasper S	10,321	
Jaszcza R M	28,034	
Jatzek J	19,325	57
Jaye G	27,278	
Jeffery C A	27,351	
Jeffery J H	30,162	
Jeffery M T	898	
Jeffrey G	1,273	
Jeffs D L	20,424	
Jenkins F J	31,579	2,744
Jennings D H	1,853	
Jennings F M	20,706	140
Jennings R H	30,931	132
Jensen H G	32,768	226
Jensen L C	44	
Jensen R C	72,350	2,482

	Salary $	Travel $
Jensen S	38,253	1,501
Jenvey J K	17,023	
Jepson C	20,465	125
Jessome J	28,571	
Jette D L	236	
Jobanputra M	46,644	196
Joe S C	20,974	44
Johannessen B	8,819	
Johannson C	24,932	279
Johansen L M I	31,714	
Johns A R	25,436	30
Johns J S	25,451	77
Johns K B	26,262	
Johnson C	20,119	
Johnson C	28,217	817
Johnson C A	23,096	
Johnson D C	24,849	
Johnson D K	28,530	792
Johnson D W	34,845	997
Johnson F A	25,870	155
Johnson G H	73,690	
Johnson G R	5,207	
Johnson J L	18,026	110
Johnson K L	18,968	
Johnson K R	23,258	
Johnson L	5,943	
Johnson L D	20,113	
Johnson M	20,067	556
Johnson N	10,465	
Johnson R	20,088	37
Johnson R E	900	
Johnson R V S	26,357	
Johnson R W	25,142	
Johnson S L	2,018	
Johnston C A	483	
Johnston G R C	27,671	
Johnston M M	27,288	
Johnstone B H	61,141	86
Johnstone J	25,631	
Johnstone M	15,405	77
Johnstone P R	27,779	
Johnstone W	23,527	
Jolly C D	15,653	
Jonas M J	23,804	
Jones A G	19,559	
Jones C M	15,967	
Jones C M	8,289	
Jones D	14,274	
Jones D A	12,864	52
Jones D A	34,841	1,290
Jones D E	19,770	
Jones D P	11,614	
Jones D St J	27,432	
Jones D V	35,926	1,423
Jones E J	4,478	
Jones E J	28,474	
Jones I	30,162	
Jones J A	574	
Jones M R	21,954	49
Jones P	19,004	151
Jones R E	27,655	
Jones R M	21,458	1,367
Jones T	1,447	
Joneson B	24,615	68
Jopson B C	30,162	
Jordan J L	45,484	894
Jordens B	30,178	565
Jorgenson C F	14,069	
Jorgenson J M	11,639	
Jose J E	32,766	39
Joseph J M	5,482	
Joseph P V	1,691	
Josephson I B	77,657	11,881
Jourdain F M	28,233	
Jovic N	37,702	474
Joya R	25,611	
Juhasz D	20,284	
Jung D	25,333	5,629
Just J	7,140	
Justason M E	7,072	
Kaake G P	25,506	

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Kaardal R J	12,195	
Kaba S	18,271	
Kado K	23,085	
Kae E D	24,893	24
Kahl S N	3,136	
Kain W J E	25,840	
Kaiser C A	16,946	
Kaiser M	28,853	
Kallies W	29,917	5,253
Kalnitsky M	48,824	
Kalyniuk G E	28,527	67
Kamphuis S	27,582	
Kan R Y L	11,153	
Kangalee E M	20,559	1,287
Kanigan F H	31,198	2,787
Kanigan P	28,546	
Karhukangas P	20,168	
Kariya V C	17,427	
Karlsson N	21,601	
Karmali A N	24,296	
Karn L L	5,978	
Karnouk M	14,909	
Karpati J	20,108	
Karpf D W	25,778	
Karpf S M	18,863	
Karsan F	19,244	
Kasap A	25,625	
Kassian T W	29,459	63
Kastak D J	30,126	
Katic M	18,044	
Kato K J	19,548	
Kaufmann S	17,538	
Kavanagh J A	28,786	
Kay J E	27,683	1,169
Kazanowski D	19,856	
Kearns M R	30,202	445
Keech P A	19,166	116
Keegan P A	26,293	
Keehn G J K	24,622	217
Keehn T	30,163	2,152
Keeler S B	18,421	8
Keeler W	1,478	
Keen G R	25,229	220
Keen S D	13,806	
Keenan C C	11,503	541
Keenan K	26,058	
Keetley U C	21,768	
Kehoe J P	22,304	555
Keillor D B	32,044	377
Keip J B	31,910	
Keir E A	24,401	
Keith G	13,148	78
Keller D N	30,023	8
Keller M L	18,808	246
Kellerman W H J	25,941	
Kelly B R	26,710	730
Kelly D J	29,281	
Kelly I	21,400	
Kelly K A	12,195	
Kelly M A	12,231	38
Kelly P E	33,394	276
Kelly R J	4,517	1,484
Kemp D W	32,145	200
Kemp L R	31,252	282
Kenal W F	28,055	
Kendall D F	1,201	
Kenkel B J	30,596	
Kennedy C C	25,386	
Kennedy J W	29,807	
Kennedy L G	29,554	
Kennedy P	20,108	272
Kennedy S D	27,038	
Kennedy W M	30,231	68
Kennett R	24,874	234
Kenney J H	71,010	2,697
Kenny N M	19,884	
Kenny S L	18,739	
Kent B L	28,256	980
Kent D E	55,476	3,938
Kent J M	20,552	1,308
Kent L L	19,574	
Kenyon B L	5,386	623
Keough J	31,747	7,586
Kerby T R	17,877	
Kerekes V L	15,716	
Kern S L	26,702	
Kernaghan W	28,776	
Kerr B D	35,080	
Kerr J F	7,714	
Kerr R J W	7,410	
Kershaw P L	5,644	
Kershaw V	13,961	
Kersting M	16,534	
Ketcheson G L	25,785	25
Khan K	29,261	319
Kidd D J	54,436	5,482
Kidd L A	26,695	
Kieran L M	27,560	
Kilback E A	19,559	
Kilby A R	25,084	1,005
Kilby B W	37,354	
Kimmitt A H	27,465	2,993
Kinakin L	21,814	
Kinash W K	46,055	265
Kiner L H	50,247	180
King E	42,116	39
King J N	4,316	
King M E	29,303	320
King P	27,921	
King P M	1,738	
King R E	29,880	
King R S	30,178	913
King S	29,486	
King W R	1,154	
King W T	23,085	
Kingdon R C	31,310	364
Kingston D P	14,967	528
Kingston T E	19,556	831
Kinsey M	522	
Kinshela R W	7,233	
Kipp J D	1,801	
Kipps A L	33,239	5,818
Kirby K L	4,300	408
Kirby N E	28,716	4,602
Kirby P J D	5,934	196
Kirchner G	28,113	84
Kirk M D	27,224	
Kirkby L	38,471	922
Kirker A	23,619	731
Kirkham H R	30,178	1,626
Kirkhope J C	31,872	2,123
Kirkland B	26,448	
Kirkpatrick K D	11,145	
Kiselbach D L	9,721	
Kiselbach W D	27,711	
Kissinger R A	30,824	850
Kitchen W J	22,074	2,218
Kitos R L	11,282	
Kitos R B	17,515	
Kitson D J	6,061	
Kittle C N	42,248	89
Kitto P A	27,640	7
Kiwdree J H	10,394	
Klaiber V	20,974	298
Klarenbach G	5,963	
Klassen B	20,838	
Klassen E H	34,864	1,125
Klassen J	28,179	165
Klassen J H	9,237	14
Klassen P J	26,469	
Klaucke W	28,028	677
Klaudt M H	34,035	
Kleibl R	37,291	459
Klein K	17,671	
Klepachek G I	3,234	
Kliewer G	9,218	
Kline G A	34,864	24
Klinger W W	73,690	2,768
Kloubek V	25,895	
Knapp D	25,597	621
Knight B E	25,348	
Knight C	21,637	
Knight R D	34,735	526
Knight S D	19,820	
Knight T W	41,161	3,929
Knights S E	22,004	73
Knipe H L	20,195	
Knodel S J	22,089	
Knoll G A	30,221	
Knoll K J	13,586	
Knott A K	21,849	
Knott V S	22,993	79
Knox D J	3,393	
Knudsen L	131	
Knutson Q C	24,940	184
Ko R	19,895	
Kobayashi C M	20,119	122
Kobayashi Y	34,436	
Koch A	36,337	
Koch R M	900	
Koehn J	35,436	72
Koenig C F	20,126	619
Koenig D	675	
Kokot L	29,008	
Kokubo J A	22,737	
Kolbe M C	28,245	
Kole R E	34,111	
Komarnicki M R	19,559	269
Konopski F R	27,483	62
Konopski J M	17,171	
Konowalchuk J	25,952	
Konrad J	68,028	8,259
Konyu L	17,666	
Kopp M L	8,849	
Koppes J	25,873	
Kormansek B	3,637	
Korn C M	4,026	179
Kornum B	28,643	1,741
Koski L M	19,540	
Kosovic A D	30,818	
Kosterman M	1,229	
Kotani L H	20,417	
Kotyk M D	26,139	548
Koughan P W	25,765	
Kovacs T J	9,208	71
Kovaltsenko R M	32,295	898
Kovits C W	39,796	
Kozak M	4,351	
Krabbendam R J	13,142	
Kraeling K F	9,611	
Kraft L R	23,837	
Krahnbel O	32,247	346
Krakoy I A	28,490	
Kramer S S	5,315	
Kraus K	20,254	
Krause L D	25,548	
Krauseneck L	2,101	
Krayenhoff C R	36,818	2,388
Kress S W	11,769	
Krewenchuk M	15,285	
Krievins E	19,708	73
Kristiansen J	25,040	
Krjivitzky M	1,471	
Kroad D	1,523	
Kroad D G	5,256	72
Krochenski S R	31,830	
Krol C E	7,334	609
Kropelnick B	10,027	
Kropielinski T	9,387	59
Krstulovic L	20,108	
Krutop M J	22,004	40
Kruz G J	7,404	382
Kruzick B	492	14
Krzus S	24,970	
Kuczerski L	9,160	29
Kulyk D G	26,218	1,466
Kumar K W	12,865	
Kupchuk W A	21,953	
Kupitz K D	30,033	
Kurian J	23,085	
Kurier S	19,744	
Kurtz J A	32,453	1,220
Kushner A D	22,016	

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Kuzma O S	29,372	684
Kwan C	30,129	
Kwan T S T	12,195	
Kwiatkowski W	27,920	
Kyle E M	17,981	
Kyle J	24,950	
Kynas P	23,795	
La Cavera J E	31,579	
Labelle G C N	29,956	141
Labelle R C	1,273	
Labranche T R	19,220	
Lacerte P J	36,861	481
Lacey P L	20,532	
Lackie M A	20,119	
Lackner B J	20,709	
Ladouceur T J	26,570	
Lafleche J	22,016	3,362
Lafleur L M	2,629	
Lafontaine C D	27,497	
Lagadyn G	13,083	
Lagasse T M	1,556	
Laing A D	18,626	
Lake C L	36,478	
Lake J A E	19,274	35
Laks P J	24,502	
Lal B B	28,073	
Laliberte J F	29,063	
Lam B	6,158	
Lam D	21,547	
Lamanes R F	20,108	
Lamash B P	19,283	
Lambert A M	17,739	
Lambert E A	31,805	364
Lambeth A F	900	
Lamirante S R	18,629	601
Lamont D G	2,189	
Lamont V M	17,183	
Lamotte A L	30,677	
Lamy J M B	29,796	
Land J	34,862	394
Landry M J D	26,381	
Lane L	20,113	
Lanfranconi J F R	29,954	
Lang H	20,099	
Lang M H	26,138	
Lang R N	59,679	1,660
Langdon A B	23,826	257
Lange J M	30,355	121
Langenbach A	27,882	163
Langerud N J	27,585	
Langford A L	60,331	7,334
Langham G	27,523	
Langille E E	22,810	
Langis D M	27,251	48
Langlois B S	22,775	456
Langmaid L M	18,044	
Langton M A	25,037	160
Langton R G	35,725	
Lannon V M	12,934	1,443
Laplante C	17,148	16
Lapointe G J	8,602	11
Lapointe R R	28,339	651
Laprise N C	19,112	
Lariviere M S	26,206	236
Larocque P M	28,775	418
Larsen A	20,366	225
Larsen A E	32,301	
Larsen B G	26,310	
Larsen G	24,531	
Larsen T G	26,314	436
Larson J M	15,122	453
Lashbrook I R	26,080	14
Lashkevich J R	29,546	
Latta S E	3,294	
Lau B P C	20,631	
Lauder N A	47,654	863
Laughren D F	19,440	
Laughton D P	55,109	2,720
Laukkonen L E	25,354	
Laupland M	19,527	
Laurie G A	23,930	1,208
Laurie S P	23,684	
Lavertu M	30,220	1,377
Lavis E A	25,439	
Law B E T	32,575	
Law D G	21,840	
Law M C	22,016	
Law R	45,223	1,596
Law V R	24,889	698
Lawler B R	27,331	
Lawless B A	23,034	285
Lawlor S L	19,115	
Lawrence D G	23,758	458
Lawrence L	21,958	
Lawrence P R	72,350	7,566
Laws F I	20,119	123
Lawson M E	2,124	
Lawson S M	38	
Lawton R W	26,385	
Laxton J L	1,789	
Layton J D	69,670	1,337
Lazar E A	19,622	
Leadbeater W	32,310	
Leader L R	39,905	143
Leaf V E	6,938	
Leakey C F	28,852	43
Leard F F L	26,348	271
Leask J	491	8
Leask R G	6,522	1,384
Lebarge D H	19,825	
Leblanc D G	11,983	
Leblond R F	25,849	372
Lecce J E	26,198	140
Leduc R M	30,222	
Lee A T	34,517	
Lee C	29,829	53
Lee C H S T	34,845	2,278
Lee D	28,075	
Lee D	21,923	
Lee D	19,937	
Lee G K	13,787	39
Lee J A L	41,551	1,597
Lee J D	36,084	6,333
Lee J W L	18,110	
Lee K S K	20,108	
Lee L	17,734	210
Lee M E	6,708	
Lee N	5,736	566
Lee N A	26,226	395
Lee N S	21,770	
Lee R J H	27,756	35
Lee V	19,703	
Leeper T R	28,036	551
Leew R	27,306	13,388
Lefevre F A		535
Lefroy E R	20,682	523
Legault R	972	218
Leger E S	31,807	
Leger J N J	28,155	
Leger S A	13,001	
Legg D A	33,524	
Leggett W J	28,515	
Lehmann K	19,429	1,191
Leibel W V	31,484	
Leigh D E	13,930	463
Leinweber K	30,162	
Leinweber V	15,968	
Leischner L N	29,989	2,396
Leiske E R	754	
Leitner J E	19,982	
Lejeune R	27,124	
Leland-Moses M J	2,645	
Lemaire J I	22,004	
Lemay M G	30,246	151
Lemire G G	26,579	
Lemire W L	290	
Lemiski R J	73,690	375
Lemp R W	28,116	
Lenarduzzi J D	33,293	1,260
Lengyell S	22,946	1,118
Lenihan P A	27,132	
Lenuik K J	187	328
Lenza G	21,204	2,607
Lenzi R	17,465	
Leong M J	7,752	
Leong S D	34,845	1,249
Lequesne A M T	20,050	198
Lerhe C M	27,060	
Leross C H	37,301	2,107
Leshien R J	30,162	327
Lesiuk M	32,866	
Leskun R M	28,004	28
Leslie M J	4,540	
Lessard S R	10,490	
Lesurf D L	15,134	39
Lesyk Y	10,592	
Letkeman D	17,625	
Letkeman F	45,773	5,069
Lettall L J	27,644	19
Leung M L	21,554	
Leverett I	25,416	
Leverington B J	15,266	
Levert D I	23,315	
Levin D W	11,582	667
Levis D M	73,690	7,458
Levitt R C	23,576	81
Lewis C L	12,363	942
Lewis M L	24,303	
Lewis N G	12,731	242
Lewis R J	23,085	207
Libby K J	69,670	202
Lifton S	14,943	
Light L	35,577	5,139
Lightfoot B	9,900	
Lightfoot B J	11,142	
Lilley G M	32,576	
Lim P	32,463	
Limoges D J	3,439	
Lincoln D J	15,273	
Lindley E L	4,122	
Lindquist P A	25,657	803
Lindsay J B M	29,008	
Lindsay K	9,898	108
Lindsay L	14,212	
Lindsay S	1,955	363
Lindstrom B J	4,329	
Linfoot N L	20,125	1,128
Linguanti F	1,397	
Link A J	30,994	
Link M R	1,082	
Link P E	19,630	351
Linn C M	24,828	
Linthorne M F	8,128	
Linton R J	18,929	109
Liotscos G	33,784	971
Lipps A R	27,140	
Lister D L	16,994	
Lister S J	66	
Litster H A	20,108	
Litster M	20,119	
Little C	134	
Littler J	12,670	
Litzen L M	27,267	420
Lloy H A	27,499	
Lloyd D K	24,513	
Lloyd J G	39,585	2,153
Lloyd J R	865	
Loam J I	20,218	
Lock D A	26,750	
Locke L P	17,766	
Locke Y	8,619	
Lockhart K D	20,974	
Lockhart M	25,776	
Loewen M	326	
Loftus S	6,833	
Logan A E R	28,180	
Logan C C	29,974	
Logan F V	9,779	698
Logan K	26,454	260
Lohr W R	22,036	249
Loland M	11,137	
Long R J	24,191	
Longden J S	11,037	

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Loomis B B	23,085	
Looyen L M	19,735	
Lopes B	14,104	
Lorette M M	20,640	
Lott D	20,041	
Loucks N K	23,323	1,273
Loughery E M	27,546	
Loughery J G	23,204	360
Louie S	19,765	
Lovely D T	28,641	91
Lovett D K	45,960	1,314
Lovset A B	35,330	
Low C M	22,700	
Low J	7,366	31
Low J	20,751	
Low M M	21,061	
Lowe A J	29,495	
Lowe K S	13,361	
Lowe P	19,589	
Lowe T L	18,492	
Lowell L A	25,805	402
Lowrie J C	32,708	133
Lowther B A	27,948	
Lowther J M	20,020	
Lucarino M A	23,488	706
Lucas R	1,956	
Lucas S S	19,726	
Luckhart I B	30,335	1,322
Luckow F	28,598	
Lukoni B P	12,191	
Lum S N	19,478	112
Lum W L	23,356	
Lumsden J R	28,533	8
Lund D J	21,381	522
Lund L	12,290	
Lundeen M A	71,010	2,946
Lundihn G D	28,708	262
Lunn D J	73,690	5,144
Luoma J E	19,550	320
Lupul D	4,718	256
Lupul E	28,289	1,424
Lurz G M	20,607	340
Luscombe C L	20,837	128
Lutz D V	27,456	
Lutz M	19,421	
Lutz S	13,268	
Lycan S J	26,204	
Lynch E A	32,782	
Lynch K L	12,195	
Lynch L G	27,012	
Lynch R O	30,178	
Lynden B R	27,567	3,218
Lynn E	30,283	1,121
Lyons F E	3,141	
Lyons J D A	24,971	252
Lysyk J R	12,195	
Lythall M E	40,403	2,445
MacAfee L M	4,532	
MacAlpine M I	73,690	2,366
MacArthur C B	73,690	8,192
MacAulay G B	58,255	202
MacAulay S	20,865	1,041
MacBeth S L	2,500	
MacCarthy L M	348	
MacCubbin H G	29,032	116
MacDonald A J	4,733	
MacDonald D	28,103	20
MacDonald D A	13,793	1,767
MacDonald E	19,396	
MacDonald E A	27,803	
MacDonald H	30,629	
MacDonald I	25,437	
MacDonald J K	30,178	160
MacDonald J M	22,016	
MacDonald K D	30,178	2,015
MacDonald K R	22,658	640
MacDonald L J	16,782	
MacDonald M A	17,093	50
MacDonald M C	10,218	56
MacDonald M S	9,643	
MacDonald R J	25,485	
MacDonald S L	19,019	
MacDonald W G	73,690	3,000
MacDonell T	28,702	77
MacDougall R D	25,817	
MacDougall R D	27,338	298
Macey B T	3,943	8
MacFadgen H A	4,979	
MacFarlane G G	13,849	
MacFarlane L S	10,413	
MacFarlane R B	45,430	9,460
MacFarlane S R	5,769	
MacGillivray C	19,558	
MacGillivray L G	40,105	5,473
MacGillivray W A	21,817	127
MacGowan S	20,380	
MacInnis L A	28,568	
MacIntosh R J	27,107	
MacIntosh S A	372	
MacIntosh S K	5,244	
MacIntyre J L	73,690	
MacIsaac A J	30,192	573
MacIsaac R J	1,449	
MacIver G M	5,021	
Mack C D	303	
Mack J	30,114	
MacKay M	21,342	411
MacKay M	19,957	161
MacKay V J	35,055	2,260
MacKeigan H R	29,536	
MacKenzie D M	22,825	654
MacKenzie I B	21,652	1,661
MacKenzie I E	31,723	1,337
MacKenzie K E	22,218	
MacKenzie S M	8,253	
Mackie G L	1,500	
Mackie H	18,982	
Mackie J H	10,667	
Mackie S	9,162	
MacKinnon A L	28,272	
MacKinnon R E	29,860	
Macklin V M	25,274	
Mackoff M G	7,382	
MacLagan W S	15,695	
MacLaren D D	13,555	
MacLaurin S	17,946	
MacLean D	30,941	
MacLean E D	5,244	
MacLean R	25,122	
MacLeod C A	8,851	
MacLeod L A	22,653	405
MacLeod W	73,690	3,060
MacMillan M V	8,921	
MacNamara C A	19,062	
MacNeil D J	26,565	
MacPhail J	8,384	636
MacPherson J	29,942	
MacQueen W	26,379	
MacRae W D	32,232	498
Maczko D	1,251	
Maddaford W B	51,697	
Madden E K	18,769	
Madden P H	835	
Madhok B M	41,517	1,679
Madigan S	16,365	992
Madill J P	46,498	1,640
Madison E E	8,567	
Madsen B	25,927	
Mae O A	900	
Magas G	11,086	
Magaw T	7,508	
Magee B E	30,178	
Magee N C	28,699	
Magnussen O J	29,261	
Magotiaux M	29,722	
Mah D C Y	26,252	81
Mah K J	20,108	
Mah M	13,494	
Mahaffey E S	27,407	
Maihara D H	36,279	65
Mailey L	8	
Maillot S E	1,648	346
Main B A	18,919	206
Main T D	29,693	110
Maines M L	21,922	
Major B	15,913	
Makison R H	28,553	
Makowsky G P	21,685	
Makowsky M	18,890	31
Maksym D	3,818	
Makuk J H	20,119	
Malahias P D	17,939	
Malakieh J	19,570	
Malek A	30,332	125
Maley R L	20,720	147
Malfet M J	25,869	98
Malfet P	29,544	
Malham E F C	30,178	173
Malin B C	35,232	1,462
Mallett M G	923	
Mallon A P	26,740	
Maloney M P	27,977	
Malovec D M	165	
Maltby C G	5,018	
Mandau M	19,373	231
Mandelzys E	25,071	
Mandley R J	27,979	
Mandryk J	27,163	
Mangan C J	29,261	1,338
Maniec S	21,100	
Mann J	20,553	
Mann M	41,086	8,594
Mann S E	20,108	
Mansfield A	25,662	
Manson G	5,490	102
Manson L J	17,562	
Mantik A	26,758	36
Manzardo S M	26,589	
Mar D A	21,061	
Mar D J	16,340	
Mara A	16,484	
Maras H Y	19,892	
March B	9,921	
March J L	9,981	
March V G	18,820	
Marchenski M	27,170	
Marchment P M	26,385	
Marcus G	24,538	
Marcy N G	1,201	
Marion A	52,396	2,419
Mark B J	20,524	
Mark K G	24,536	
Mark L J	21,236	
Marklund R V	25,765	117
Marks S	32,631	
Markwart A E	14,540	3,468
Marley C	17,690	140
Marlow S C	361	
Marpuri F D	26,168	
Marquardt B	6,375	
Marquis B I	4,577	
Marsh B C	27,242	
Marsh K R	24,789	397
Marsh V M	4,598	
Marshall A M	32,248	916
Marshall G R	26,741	
Marshall J D	39,044	8,459
Marshall P	34,019	
Marshall R K	5,042	41
Marshall S I	20,521	262
Marshall S L	26,910	
Marten N M	19,897	
Martens W	30,440	663
Martin-Robertson J	15,146	
Martin A E	10,777	193
Martin B	3,031	
Martin D E	17,224	
Martin G R	56,544	15,313
Martin J T	9,496	
Marty V A	5,483	
Martyniuk D	18,435	16
Maruna C K	27,195	
Masi A V	20,574	574

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Mason K C	28,380	
Massey A	27,821	
Massey M	33,954	100
Mather W F	31,165	65
Matheson B A	13,456	
Matheson D	3,705	
Matheson M A	70,551	5,131
Matheson N M	32,347	1,173
Mathias H C	53,447	2,790
Mathieson J D	46,247	809
Mathieson R	13,416	8
Matonovich D	26,093	
Matsi M	22,402	
Matthews D	29,053	681
Matthews M	19,036	
Matthews R	27,803	
Matthews S	1,471	
Matthews S D	18,487	
Mattson D R	24,812	
Matuszewski J	29,064	
Matz H F H	27,371	
Maughan P L	73,690	392
Maurer W B	30,373	115
Maximick D I	21,370	1,307
Maxwell G N	9,765	61
May B J	30,220	591
May G J	30,744	
May K J	23,276	55
May L E	4,598	
May N P	7,513	378
Mayadas D R	29,209	
Mayer R W	29,826	29
Mayes A T J	30,195	
Mayes D L	25,412	381
Maykut J	56,335	
Maynard S L	24,040	
Mayner L L	30,575	365
Mayo D I	16,782	
Mayor Y M	1,533	
Mayrhofer T J	20,108	
Maze L	21,583	
Mazur L	23,824	
Mazzone D	20,951	46
Mc Guinness J	12,450	16
McAdam C A	26,857	
McAdam D K	55,267	459
McAllan K	30,459	
McAssey B M	23,830	
McAvity J P M	70,403	3,664
McBain G C	1,178	
McBride P R	15,657	
McCabe M	15,267	
McCaffrey M M	2,351	
McCaffrey N E	26,093	
McCallum C	30,011	
McCallum D L	173	
McCallum G E	25,612	
McCallum W C	59,310	4,343
McCarney G	25,392	81
McCarthy B P	33,559	36
McCarthy J L	73,690	
McCarthy K J	4,684	
McCarthy R	25,189	
McCarthy T	31,151	
McCartney V A	27,755	327
McCartney W A	28,121	
McCausland M L	45,155	4,915
McClelland J H	27,342	1,630
McClure C L	12,230	17
McClure R	10,641	
McCluskie C	29,146	220
McComb M F	20,128	
McConnell R	13,648	
McCooey O P	29,801	327
McCooeye P L	4,291	
McCormack D	9,641	
McCuaig E A	538	
McCulloch M R	1,201	
McCulloch N W J	23,892	
McCurdy M G	11,116	472
McDonald A J	26,411	
McDonald C A	36,841	1,202
McDonald D R	27,048	
McDonald F J	23,430	768
McDonald J	20,349	
McDonald J P	30,191	239
McDonald K L	27,758	
McDonald R C	22,571	2,211
McDonald V	9,588	1,084
McDonnell A	26,072	58
McDonnell J H	27,216	
McDougall G	20,066	526
McDougall M R	28,197	142
McDowell D E	17,700	70
McEwan G A	29,740	
McEwen B H	27,034	
McEwen S L	30,162	58
McFarlane D M	6,809	
McFarlane M E	35,440	144
McFaul J F	39,338	1,299
McFaul K J	26,307	
McFee B	20,583	
McFee B	29,246	1,401
McGee M D	1,942	
McGee R	22,472	
McGee T D	73,690	382
McGee V R	28,874	
McGhie G W	34,508	925
McGillivray L E	34,845	3,288
McGinn B S	29,019	169
McGivern H J	73,690	2,519
McGlashan M	30,489	249
McGorman L	10,398	105
McGrandle M M	10,723	630
McGrath C A	24,416	
McGrath N W	22,447	
McGrath R L	30,300	1,424
McGraw N	17,746	
McGuire L B	43,976	1,257
McGuire P A	14,128	166
McHale D R	26,617	342
McHale W D	32,554	16
McInnes J G	27,187	1,239
McInnes S M	6,689	8
McIntyre C A	7,549	
McIntyre D F	36,018	833
McIntyre J B	28,508	19
McIntyre W J	10,347	165
McIver O M	23,871	
McIvor D M	30,953	
McIvor L H	6,878	
McIvor S L	20,454	
McKay B R W	27,285	
McKay D J	17,707	
McKay D L	1,362	
McKay G M	22,456	
McKay J S	26,581	
McKay M I	22,264	358
McKay N P	28,806	
McKay S J	29,256	77
McKay T R	28,205	
McKay W C	29,680	593
McKay W E	34,845	807
McKeachie C L	6,795	
McKechnie D	9,512	
McKee D S	27,923	648
McKee J C	32,850	
McKee R G A	26,780	14
McKeeman P G	18,682	177
McKeen K J	38,707	455
McKeever S	662	
McKellar E	35,082	303
McKelvey J P	16,807	16
McKenna J R	29,959	
McKenna R L	28,090	
McKenzie A F	5,924	
McKenzie J A	19,512	
McKenzie J D	27,484	
McKenzie L F	3,826	
McKenzie N W	30,326	152
McKenzie W G	13,705	89
McKenzie W T	36,468	92
McKillop D A	17,787	
McKim D H	32,430	672
McKim R W	5,303	68
McKinlay B D	33,517	
McKinley D P	28,113	534
McKinney K D	27,682	160
McKinnon D	24,631	345
McKinnon E A	10,895	
McKinnon N	27,414	113
McKinnon T P	1,442	
McKnight A	29,795	343
McKnight C A	30,162	
McKnight J M	27,137	
McKoryk L B	4,176	
McLachlan T	8,996	
McLaren C M	2,028	
McLarty S I	24,552	
McLaughlin G H	2,175	
McLaughlin M L	37,804	762
McLaughlin R E	28,485	
McLaughlin S M	6,637	455
McLean D D	5,244	
McLean K M G	7,939	602
McLean L	21,583	
McLean M	12,908	107
McLean R A	25,971	117
McLean R B	27,090	
McLean S A	1,473	
McLellan B H	39,928	1,080
McLellan C	84	
McLellan R P	26,643	
McLennan D	26,149	617
McLennan J	5,995	
McLeod C A	21,844	69
McLeod C A	27,374	
McLeod D J	1,801	
McLeod J D	29,059	42
McLeod J M	11,431	38
McLeod K B	8,476	
McLeod M M	20,119	
McLeod S W	3,984	
McLeod W	28,164	383
McMacKin C	13,196	
McMahon R H	27,179	
McMillan J E	18,089	
McMillan K	9,605	
McMillan L J	27,679	210
McMillen E	18,389	
McMullan D G	25,468	104
McMullan E M	43,693	310
McMullen H R M	17,731	
McMullen J H	49,548	2,806
McMullin R	28,334	43
McNally-Dawes T L	25,591	628
McNamara T E	7,370	
McNeil J T	26,690	
McNeil L A	25,314	
McNeil M	19,909	
McNeil M A	25,314	
McNeill C L E	3,269	
McNeill G L	19,201	
McNeilly J M I	13,515	
McNicol M L	25,804	
McNicol V W	18,392	
McPetrie R	26,048	
McPhail G C	20,675	416
McPhee D B	27,751	
McPherson D M	11,011	382
McPherson H	28,167	120
McQuatt G A	32,930	793
McQueen R	73,690	4,045
McRae A R	18,611	648
McRae M P	17,998	
McRae S	20,108	153
McRoberts D T	27,093	916
McSeveney M W H	25,131	
McVea B N	30,186	
McVie K A	6,645	
McWhirter R D	1,201	
Mead P	16,232	
Meadows A R	25,858	

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Meagher T W	69,670	723
Meiers D L J	22,676	
Meiklem A	15,628	
Meise D H	28,857	98
Meise K B	29,447	318
Meister H O	30,178	87
Melanson D M	25,232	1,301
Melhuish J	11,683	456
Melland A	2,701	
Melville R A	31,386	
Menagh E M	21,448	
Menard-Hicken N M	28,268	
Menard O F	30,586	
Menning M A	27,030	
Menzies A	9,824	
Menzies B C	10,042	
Menzies D R	29,673	
Menzies M E	31,452	1,012
Mercer C M	4,067	
Mercer G W	38,557	1,779
Mercer S J	19,588	
Mercer T	9,820	53
Mercer T M	17,955	
Merchant B	26,708	160
Merchant J F	19,250	
Merchant S E	32,185	1,762
Merchoff D J	30,839	
Mercier D	26,709	
Mercs C L	26,928	382
Mercs G W	188	
Meret L	41,629	1,082
Merrall E A	35,644	
Merrell L	19,642	
Merrifield J D	28,325	812
Merritt V A E	31,538	719
Merz B H	22,344	
Meskas J D	19,911	
Messenger A	56,058	1,827
Messenger A B	30,579	56
Messenger J L	3,866	
Messier D Y	47,961	3,866
Metters L	20,665	
Metz R W	31,326	
Metzger R W	73,690	2,653
Meyerhoff G D	26,154	211
Meyers L	27,454	676
Michaud N R	3,703	
Michelsen K J	5,106	
Middlestead L P	20,071	
Middleton A	26,295	351
Middleton B M V	48,585	7,404
Middleton P W	28,562	
Mihoiluk S A	24,488	
Mikolas N	12	
Mikulec J B	27,539	
Mikus A L	26,481	
Miles D	1,588	
Miles L H	2,969	
Millar A P	13,434	
Millar B A	32,008	1,059
Millar L A	28,034	
Millard H	30,162	
Miller A L	4,800	
Miller B L	29,534	91
Miller B S	864	
Miller C T	27,212	
Miller D E	36,482	1,325
Miller E	21,930	
Miller G	8,508	
Miller G D	1,622	
Miller G T	26,523	236
Miller G W	46,132	3,800
Miller H	17,896	
Miller L M	25,630	
Miller M	26,675	
Miller N L N	29,959	1,291
Miller R C	34,572	399
Miller R E D	27,144	
Miller R J	57	
Miller W A	15,692	
Milligan R	27,582	

	Salary $	Travel $
Milligan R C	27,844	
Milliken J M	43,159	56
Millington-Jones D	318	
Mills B J	26,739	583
Mills J	26,861	14
Mills L B	27,127	14
Mills P D	28,852	
Mills R G	34,879	332
Mills R S	26,814	
Mills R W	27,731	
Milmine M E	1,305	
Milne R	29,366	11
Milner D A	33,598	115
Milner E	302	
Milner I A	7,822	
Milton J W	6,297	
Milton L H	10,988	106
Milward D J	3,301	
Mincieli N	26,564	25
Minckler J R	9,767	
Minckler T M	20,089	
Mindel S A	17,969	
Minkley L M	336	
Minnix M	367	
Minor J	26,892	
Minosky M K	19,434	
Mise J	19,954	28
Mishra R D	37,057	
Mitchell D D	3,727	
Mitchell E	24,199	563
Mitchell F J	17,143	
Mitchell J D	22,010	
Mitchell M P M	15,964	
Mitchell P	15,079	
Mitchell S A	30,524	
Mitchell W	23,085	
Mittermayr L S	27,722	72
Mlazgar L M	27,405	
Mobberley C I A	24,829	926
Mochulsky F	21,309	
Moehling A L	25,222	1,142
Moen L O	25,566	
Moffat G	29,346	468
Moffat W J	830	
Moffatt G B	24,793	
Moffett D	73,690	958
Molgat A M	7,084	
Moloo N	24,466	
Monaghan F K	27,802	
Mongiardo F	656	
Monita D A	3,195	
Monk R	12,178	
Monkman J F	9,970	3,326
Monks M J	27,395	
Monteith L J	17,381	1,334
Montgomery D W	27,037	1,341
Montgomery J	2,735	
Montgomery R	14,751	3,168
Montgomery R	21,715	152
Montgomery S	12,777	
Montgomery W	865	
Montpetit G	5,266	
Moody D M	41,005	1,578
Moon D R	27,378	
Moorcroft J M	18,254	
Moore B	611	
Moore D	26,488	238
Moore G F T	53,433	6,792
Moore L	6,898	
Moore L B	20,112	62
Moore R	27,135	
Moore R	27,619	
Moore R J	30,178	2,055
Moore S A	5,677	
Moors R E	19,548	
Moran D	26,307	504
Morden S	26,531	
Moreland L K	21,050	34
Morgan J	26,295	
Morgan J W	28,282	800
Morgan K	578	

	Salary $	Travel $
Morgan L D	23,646	2,742
Morgan R C	26,648	341
Morier D P	25,500	
Morier J E	25,670	236
Morin B W	47,665	14,635
Morin R A	22,925	
Moritz S A	27,129	
Morley K D	27,222	
Morley W F	515	
Morneau J C	27,285	
Morris B	20,052	
Morris D M	51,325	2,038
Morris J R	26,345	18
Morris R A	34,845	882
Morris U M	26,840	695
Morris W A	27,582	
Morrison B L J	22,381	2,584
Morrison D N	26,511	
Morrison K M	29,609	2,043
Morrison M	20,160	
Morrow E	20,119	39
Morrow R P	27,130	
Mortimer D	30,807	58
Mortimer S L	30,217	
Morton B A	50,872	3,329
Morton C	21,318	73
Morton G	32,248	1,088
Morton G A	25,362	54
Morton J R H	55,851	811
Morven H B	900	
Mosher T E	20,374	
Mossey J E	31,875	584
Mossop N M	17,476	
Mottershead L M	27,398	
Moulds M G	7,265	
Moxham R B	29,735	55
Moxin E L	27,499	
Moyer C J	29,500	
Moyes D M	19,567	214
Moynan B	24,507	596
Mueller G W	26,135	584
Mueller L S	10,079	53
Mueller R E	15,735	232
Muir B A	21,825	179
Muir R J	30,162	399
Muirhead G	18,684	524
Muirhead K	21,299	1,202
Muiser H D	20,244	
Mulhall B W	5,354	
Mulhall F D	28,429	
Mullaley M P	12,416	393
Mullaney J D	12,928	
Muller W A	9,298	
Mulligan R A	59,394	3,209
Mullin M R	14,876	
Mulvaney K	19,752	323
Mumby C M	20,482	
Mumford D L	29,176	1,770
Mundreon N D	29,684	
Mundt C A	19,553	
Mundy P	26,023	
Munn G M	26,405	
Munn S B	801	
Munro C A	13,256	
Munro E	18,397	285
Munro I	20,215	1,166
Munro R S	59,106	2,682
Munz S	1,293	
Murazzo M	30,694	
Murchie D K	32,796	338
Murdoch C R	29,256	921
Murdoch I W	35,900	489
Murdock J D	21,575	
Murgatroyd M K	27,980	
Murnane C J	1,863	
Murphy B J	27,737	
Murphy B R	27,745	41
Murphy M P	26,855	83
Murphy P	23,881	
Murphy R E	15,398	
Murphy S A	15,984	

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Murray A	28,541	14
Murray A E	24,026	
Murray C A	326	
Murray D T R	75,318	18,792
Murray G S	22,016	75
Murray H J	31,896	1,991
Murray M C	26,011	
Murray P B	23,819	
Murray S	34,954	704
Murray T	49,601	
Murrin L R	17,389	
Murry D D	30,204	664
Mutch D W	25,201	65
Mutter L J	27,728	
Myers D R	26,812	601
Myers L L	447	
Nadarajan V	34,864	
Nagelbach L J	3,441	
Nagtegaal G	21,489	
Nagy F	3,790	
Nakatani S	12,244	
Nakonechny H L L	23,825	
Nanka M A	27,061	42
Napora M	17,825	
Nardi R A M	31,168	
Nash B G	27,591	
Nash C	20,955	2,540
Nash H	17,279	
Nash O	24,918	646
Nash W P	20,119	
Naso T	18,326	
Nawrocki V	6,751	
Neal B	57,907	6,720
Nedzelski E M	1,201	
Needham J	43,796	2,806
Neely R	25,024	
Neetz P D	27,873	1,273
Negrin G M	26,905	
Negrin R G	43,171	654
Neil S	29,071	
Neilson B M	20,119	245
Neilson C J	2,234	
Neilson T A	2,085	
Nell C	2,753	
Nelms-Matzke J E	14,549	270
Nelson A G	3,022	1,025
Nelson J	20,550	840
Nelson J H	37,043	1,644
Nelson J M	9,789	2,492
Nelson J M	3,034	
Nelson L	21,765	
Nelson L M H	28,399	
Nelson L W	31,009	164
Nelson M C	5,896	
Nelson R S	17,295	
Nelson R W	34,129	
Nesbitt D	7,673	
Ness M J	1,201	
Neufeld A E	67,086	6,016
Neufeld B L	27,012	1,442
Neufeld S M	1,139	453
Neves C M J	24,864	
Neville L M	15,089	
Newbould T L	13,743	8
Newcomb T J	9,778	
Newcombe M E	28,532	
Newhook D E	26,933	73
Newhook D H	25,354	
Newlove M G	26,509	27
Newman D E	42,808	6,131
Newman K J	31,803	873
Newport G C	31,066	890
Newson L M	51,457	1,946
Newton B	25,446	
Newton B	87	
Newton D J	20,882	267
Ngo S W K	5,213	458
Niblock A	20,972	
Nicholaisen L C M	34,490	
Nicholls A A	39,531	3,295
Nicholson B P	26,992	
Nicholson E I	28,530	144
Nicholson G A	28,564	
Nicholson I M	19,213	
Nicholson J E	30,821	
Nicholson J W	26,294	
Nicholson T G	12,071	
Nicifore L D	22,396	
Nick P	20,108	28
Nicol W	1,640	
Nicoletti R	43,280	2,054
Nicolson D S	21,490	
Nielsen G A	17,729	84
Nikolich G S	19,559	
Nimelovich M	17,670	23
Nimsick L A T	73,690	1,873
Niquidet S	8,160	
Nishi J N	23,139	
Nixon G	3,494	103
Noble J P	27,072	
Noel P C	26,436	
Noiles J	17,161	
Nolan V	18,605	108
Noland D A	29,657	
Nonen D M	19,571	
Noon A M	11,686	
Nordby S R	21,431	
Noriega F E	14,876	
Norman J	20,005	
Norman M	5,957	
Norman R D	27,416	
Norman W W	28,356	791
Normandin M	1,752	
Normandin N D	24,377	
Norris C M	56,689	461
Norris W R	27,072	
Northcott P L	1,201	
Northup J A	31,205	
Northup S K	12,885	
Norton J P	24,666	35
Norton W E	46,357	4,420
Norton W E	29,970	178
Nott H R	2[illegible]2	
Nott I U	28,493	
Novack J S	1,907	
Novak A	25,737	1,018
Novak F J	28,274	452
Novakowski C	19,580	811
Noyes S M	5,711	
Nygaard K	44,936	5,236
Nygaard M	9,171	481
Nyland M	3,088	
Nymark W	47,421	1,345
Nystrom M	23,789	1,193
O'Brennan D F T	27,751	
O'Brien K	19,869	16
O'Brien S	18,685	108
O'Byrne L	19,176	
O'Connell B C	20,118	94
O'Donnell E	69,670	3,046
O'Donnell F	22,171	
O'Donnell S J	8,458	
O'Hara S	16,593	
O'Hare J L	44,973	121
O'Kane S I	4,612	
O'Keefe K J	27,643	
O'Keefe M N	7,359	967
O'Malley J	5,764	
O'Nanski M L G	27,625	
O'Rourke D	28,002	142
Oakes L L	32,315	407
Ockey J L	29,584	1,151
Odian L R	29,279	
Odnokon D E	3,698	
Ogenski C	678	
Ogenski C	257	
Ogg Janet M	8,104	32
Oglow P	1,201	
Ohata E M	31,529	606
Oien C J	8,534	251
Olafson K	17,132	112
Olds A E F	5,018	
Olfert K D	5,244	
Oliver B J	34,599	616
Oliver L Y	11,616	210
Olsen C R E	20,115	
Olsen E D	18,612	740
Olsen G L	478	
Olson B L	19,272	
Olson F	31,037	
Olson H G	4,496	130
Olson H N	29,362	
Olson W K	26,204	
Olynick L K	19,559	
Oman B A	3,757	144
Ongarato J P A	12,557	89
Onufreychuk J J	28,256	
Ooms G	16,473	
Opko J M	23,085	420
Orchard E R	8,579	1,605
Orford J P	27,917	
Organ J L	1,206	
Orlikow W	25,591	
Ormiston D	5,154	
Orrick B	15,385	
Orrico J C	26,880	
Osborn D	4,643	380
Osborne A M	33,223	118
Osborne J C	12,468	408
Oslie J	18,198	
Oslund K E	30,087	393
Ostashek G N	42,254	1,011
Ostergaard A M	314	
Ostermann W G	12,438	
Ostrom C L	10,410	
Oswell J	19,678	200
Otting S M	9,602	8
Otto J	23,468	1,352
Ouellette L J	27,398	54
Overend D B	71,010	16,018
Owen C M K	26,635	
Owen E	8,862	
Ozeroff C W	31,855	2,241
Pabis E	16,054	
Packard N E	20,534	
Paessons P	1,986	
Page G A	29,106	
Page J	11,935	
Page K D	77,657	566
Page S H	42,839	2,583
Paige T L	1,640	
Painter R	51,276	4,178
Pajak D R	27,133	
Pajak M W	27,373	
Palapuz E T	1,831	
Palmer A	25,492	50
Palmer J	33,193	239
Palmer L J	19,559	
Palmer M W	29,430	
Palmer W A	24,090	140
Pankiw A M	22,179	70
Pankratz A E	13,012	
Pannell P M	31,672	94
Pannu S	10,132	
Panton J E	18,991	
Paolella R A	20,053	
Pape A M	26,526	145
Papoutsis C	16,919	
Paradis J B	73,690	2,324
Parente M A	25,882	140
Parenteau J G C	29,482	
Parhar D K	17,905	
Park M	6,542	391
Park P	20,119	13
Parker B L	20,119	
Parker C S	17,272	
Parker D L	30,178	225
Parker D R	37,304	5,925
Parker F J R	28,542	24
Parker I M	13,917	
Parker J	18,803	
Parker J J	27,678	
Parker T R	10,709	

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Parker W G	31,966	163
Parkin W	4,961	
Parkinson P	21,050	947
Parkinson R H	27,615	14
Parks L	29,521	
Parks R E	29,178	1,518
Parnell I	30,948	
Parry K	2,321	
Parsons R	24,949	
Parsons S A	22,136	
Parsons Y N	9,493	
Partel H	27,160	553
Parton L	29,033	467
Partridge R T W	27,761	
Pasanen J	21,853	56
Pasholko C A	25,446	
Passley G	24,535	
Passley R E	31,458	
Passley S	24,669	632
Pastorek J L	34,808	641
Pastuch W	20,394	17
Paterson E A	25,506	56
Paterson P	8,043	480
Patrick R	23,015	17
Patterson A N	44,024	407
Patterson D	671	
Patterson D A	28,049	
Patterson G L	20,393	
Patterson M	20,119	211
Paul A	49,630	963
Paul H	29,065	
Paulger E A R	26,707	
Paulin M	21,473	
Pauze C	29,717	45
Pavelich A M	9,944	
Pavicich J	1,245	
Pawlak S F	13,306	398
Pawlyszyn K E	2,963	
Payment F J	13,206	
Payne G R	28,573	
Payne L M	1,716	
Payne R L	23,412	
Peacock M L	30,726	1,320
Pearce N C	30,178	1,203
Pearce W A	66,405	7,313
Pearcy B	37,632	1,821
Pearson B L	24,018	
Pearson R J	32,789	
Peck R J	19,357	
Peckham A M	41,514	144
Peden B D	30,162	482
Pedersen A E	11,990	
Pedersen B	20,874	
Pedersen C C	28,646	
Pedersen L S	11,334	635
Pedersen N G	13,390	86
Peeke-Vout D M	21,287	
Peerless K H	13,523	
Peet S A	22,016	
Pegg H A	19,715	
Peglow L	18,009	
Peglow T	30,463	169
Pehlke W E	19,631	576
Pel P	26,307	
Peleshytyk L J	8,508	
Pelles E H	34,736	20
Pelletier J R	23,841	
Pellett L A	24,384	
Pellman B L	30,872	1,247
Pelter N	26,841	
Pendleton S A	29,113	
Penman D	38,322	1,469
Penn G M	25,889	187
Pennanen V	28,381	
Penner B A	782	
Penner B P	27,446	
Penner L P	14,802	
Penny D R	17,316	160
Penson A L	12,676	613
Penson N H	26,812	
Pentland R D	34,223	4,182

	Salary $	Travel $
Pereira R A	28,514	
Perkin R J	27,148	14
Perkins K	20,872	
Perkins R W	43,894	1,484
Pero M	20,119	
Perovich E S	2,721	
Perovich M	23,096	
Perras D M	6,699	
Perrault G M	9,968	
Perrett R B	32,453	189
Perrin C J	30,542	
Perrin J	20,184	
Perron R A	43,777	1,519
Perry B M	15,422	16
Perry B R	30,162	684
Perry D E	29,562	762
Perry D R	30,327	1,598
Perry M J	971	
Perry N	257	
Perry W A	249	
Pershick P A	2,529	
Peters J D	30,162	52
Peters L J A	25,269	
Peters M	21,050	286
Peters N A	29,722	140
Peters T H	30,178	1,046
Peters T R	11,755	122
Peters W J	30,162	504
Petersen E J	19,568	
Peterson C J	31,166	
Peterson D H	27,894	
Peterson J M	18,877	75
Peterson K G	32,766	1,544
Peterson L V	4,853	
Peterson R R	2,197	
Petker W P	28,636	
Petlan M	17,317	
Petrica J	32,315	353
Pettet P M	37,946	
Pettit R W	57,900	2,319
Pettit W G	6,760	
Pfeifer M B	33,857	782
Phair D L	19,470	
Phair S L	4,000	
Phalen R D	29,207	579
Phalen W A	29,252	1,676
Philbrook H H	37,729	2,722
Philcox M M	21,601	
Phillips B M	20,314	
Phillips D E	21,453	71
Phillips J	27,832	
Phillips J H	34,757	
Phillips J N L	28,438	
Phillips P K	17,086	
Phillips R	28,622	8
Phillips R F	28,743	
Phillips S	27,231	626
Phillips W K F	30,178	1,257
Philpott J A	4,283	
Phippen M L	1,801	
Phipps A O	34,845	702
Phoenix C D	28,166	
Picard J M A	27,495	
Piccin R M	29,005	8
Picillo T	20,119	
Picken S	9,160	44
Pickering G O	25,262	
Pickup J C	27,270	
Pielak J A	14,880	
Piffer N G	28,119	231
Piggott M V	20,552	3,212
Pighin C	14,923	
Pighin J	7,937	
Pignatelli D	25,791	140
Pike R G	23,620	608
Pilling N	17,544	
Pillipow D J	19,499	
Pinese S	24,046	
Pink Q	10,704	
Pinkerton R	20,119	
Pinkus E	20,147	

	Salary $	Travel $
Pinsker W	28,550	
Pippolo E F	28,163	
Piticco L G	297	
Pitt C E	5,340	18
Pitters G R	25,843	
Pitton D J	20,119	
Pitzel J P	45,583	8,674
Piva G	18,847	804
Platt G L	25,332	279
Platt K	18,035	
Platt N C	26,269	
Plaxton D	20,688	17
Pleasants L W	29,238	1,457
Plewes R K	34,845	2,163
Plottel G G	12,195	
Plowman J	23,085	274
Plul R	15,384	
Pocha C A	1,919	
Podrow E	19,685	
Pogson W J	50,555	993
Pohl N W	29,660	
Poitras L	15,675	16
Poitras M T	23,085	
Poje P S	19,083	
Poland D	27,198	1,736
Polden A C	31,397	175
Polden D A	15,331	34
Pollard C L	26,699	
Pollard J D	34,138	824
Pollard R K	4,590	
Polley L	248	
Pollick B A	55,318	13,513
Pollitt K J	28,687	
Polster P A	9,020	
Pomerleau R	41,413	3,529
Poole J	4,426	
Poole R	73,690	1,343
Pope G F	29,137	
Popovich L	6,884	
Poprawa S J	28,076	
Port D M V	25,164	94
Porter B J	30,170	
Porter L	18,242	
Porter P V	1,274	
Portsmith S	19,601	
Poss E T	1,212	
Postlethwaite J H	1,201	
Postnikoff E D	283	
Posyluzny S D	25,496	
Potosky L D	4,176	
Poulos G J	34,864	511
Powell A E	12,043	36
Powell K G	16,599	
Powell R J	15,116	453
Powell T E	29,904	693
Powell T L	10,097	
Power F J	32,343	3,441
Power M	26,591	
Powers R E	58,907	8,205
Pownall T W	27,308	
Poyntz B D	1,675	
Prasad J	27,884	
Prasad M	32,453	
Prasad N	26,860	
Pratt I D	25,294	1,249
Preddy K P	26,855	
Prelypchan N J	70,601	9,731
Premack L L	34,125	
Prentice G	20,923	
Prentice W J	46,164	1,457
Presley L E	33,326	
Presta L K	4,466	
Presthofer A	8,417	
Preston C J	8,379	326
Preston J H	2,981	
Preston M L	19,621	
Preston R	27,317	
Prestupa S L	16,561	
Prevett D W	51,281	1,386
Price C A	27,144	
Price C B	29,539	

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Price J E	24,791	138
Price J E	28,192	
Price J E	15,279	
Price T W	42,588	2,675
Priebe C L	4,622	
Prince L P	27,977	
Prins J J	27,582	
Prins R W G	26,597	19
Prior W D	9,123	
Pritchard P	11,036	
Proctor C	27,625	252
Proctor T A	1,941	
Profili A V	1,201	
Proudfoot J	12,984	
Pruneau M L R	19,497	
Pryce S	12,855	203
Pstrong G P	6,675	
Pugh M A	20,119	611
Purba C S	27,184	497
Purdon E A	29,389	281
Purdy T O D	3,996	
Purgavie R	34,845	1,417
Purvey J	13,589	348
Purych D G	20,109	
Putrus K M P	15,073	
Pye R C	33,167	
Pym K E	25,392	
Quan V D	20,249	
Quartermain M C	43,457	4,064
Quinn L	2,641	
Quinn M J	10,607	
Quon K	8,189	
Radmacher V C	28,902	232
Radons E	20,087	
Rae J I	29,783	
Rae R B	28,278	
Rafuse B F	53,932	3,800
Raines D A	12,847	1,254
Ralph G J	29,479	
Ralph K J	27,123	
Ram S	34,498	
Ramogida E	17,005	
Ramos A A	24,950	
Ramsay J B	42,876	5,768
Ramsfield D A	30,178	960
Ramslie L R	20,284	
Randa K R	766	
Randell A	52,327	1,999
Rankin C	1,984	
Rankin D K	6,201	
Rankin F E	36,211	
Ranson P E	2,416	
Raper B I	22,555	
Rapier N C	20,590	453
Rasmussen D	14,041	
Rasmussen K D	14,568	200
Ratcliffe D A	41,944	89
Rathbone R J	31,281	
Rathwell D S	346	
Ratvay T L	22,049	
Ravelli L	3,762	
Raven C A	1,367	
Raven E J	55,266	1,229
Ravnborg B C	27,239	
Rawlins K A	8,678	
Rawlins K R	36,038	312
Ray S G A	26,840	
Rayfuse L B	23,085	329
Rayment A	27,875	4,297
Rayne L S	3,441	
Rayner R R	39,588	2,865
Read B A	28,094	159
Read N T	33,999	
Reader N G	32,492	
Reale A	6,924	
Rear T	12,044	
Reber J E	600	
Rector A I	24,384	73
Redding G J	32,660	1,885
Redding M E	50,053	3,254
Redecopp S	26,114	282
Redekopp E W	34,086	407
Redgrave R C	25,819	1,021
Redmond M J	35,359	1,222
Redmond R J	43,650	
Redpath K	10,582	332
Reed D C	73,690	3,325
Reed G C	4,970	
Reed I M	21,641	31
Reedman D R N	42,246	3,424
Reekie C	26,783	
Reeves S	8,844	
Rei J	30,179	1,295
Reibin J	759	
Reich N L	5,772	
Reid A	15,752	
Reid A G	391	
Reid B J	34,845	1,946
Reid C J	2,085	
Reid C J	30,217	495
Reid D J	24,377	992
Reid J D	19,214	994
Reid L J	31,872	443
Reid M H	23,150	68
Reid P D	5,774	543
Reid T A	29,056	
Reidy A	26,823	
Reilly J	27,205	
Reilly M C	49,163	341
Reimer A	21,050	257
Reimer C E	7,608	21
Reimer D E	25,492	1,160
Reimer G	32,292	
Rein B A	1,581	
Rein G J	26,809	
Reiter J M	18,829	
Rempel D	24,052	
Rempel J	10,160	
Rempel L C	19,816	497
Rempel W	20,928	
Remus G A	27,172	
Ressler B D	11,089	
Rethmetakis J J	30,205	
Reykdal J	43,976	1,500
Reynders T	13,391	
Reynolds D L	28,619	
Reynolds D M A	4,847	
Reynolds G	25,886	213
Reynolds H	30,119	
Reynolds L	2,000	
Reynolds M	19,982	
Reynolds R G	38,851	2,415
Rhodes F A	73,285	8,898
Rhodes J E	6,574	
Rhodes S N	27,050	
Rice J W	33,832	
Rice R T	26,439	
Richards J L	11,996	
Richards K	20,284	
Richards K P J	23,332	
Richards M	18,416	216
Richards T H	26,531	22
Richardson C	25,963	56
Richardson D	97	
Richardson S A	30,756	459
Richardson S E	8,323	223
Richardson W J	26,932	
Richdale L M	690	
Riches G B	29,319	
Riches M J	36,344	327
Riches R A	28,515	
Ricketts M J	18,209	
Riddell B J	39,858	823
Ridley D L	18,485	425
Ridley D Y	20,252	
Ridley J M	14,396	
Rieger L M	12,497	
Riel G A	12,438	64
Riggins V	2,033	
Riley J G	32,594	43
Riley L S	24,694	1,528
Riley M A	19,834	
Riley R E	27,944	
Riley R M	26,754	520
Ring R L S	28,639	
Ring T	13,631	
Ring W M	5,168	
Ringham M	20,287	
Rintoul D A	22,230	
Riopka J	19,025	663
Riou A E	44,890	5,201
Ritchie S S	16,934	
Ritzco E A	21,651	
Rivard J R	34,858	369
Rivard R A	30,141	87
Rixon T C	25,772	9
Rizzo W F	32,226	
Roach T M	12,468	176
Robbie D P	27,667	206
Robbins G	26,126	
Roberge M	408	
Roberson B A	6,028	
Roberts B J	20,119	
Roberts M A	15,487	
Roberts P	24,563	
Roberts P H E	46,768	2,618
Robertson B R	25,398	
Robertson G J	17,677	18
Robertson M W	8,478	
Robertson R	3,473	
Robertson R H	28,193	
Robinson B	17,044	
Robinson B G	78,354	11,745
Robinson B J	146	
Robinson C	7,017	363
Robinson C P	29,840	
Robinson D G	28,403	
Robinson E C K	30,218	
Robinson G	30,611	92
Robinson J	17,599	287
Robinson J G	25,975	16
Robinson P P	35,287	3,751
Robinson R F	17,125	
Robinson R I	1,122	
Robinson T	134	
Robson C A	6,144	
Robson K S	3,516	
Rochon S M	25,806	297
Rockwood B L	18,537	
Rodgers A A	31,467	
Rodgers B	26,320	136
Rodgers B K	2,659	
Roer M H	20,655	84
Roest B M F	34,845	1,105
Roger A R	69,475	7,127
Rogers C	12,857	93
Rogers C A	11,595	
Rogers J	30,422	346
Rogers L E	27,211	
Rogers P A	30,162	1,611
Rogers R	19,765	
Rogers R S	2,360	
Rohatensky J E	22,122	
Rohrmoser H	13,481	1,123
Rohrmoser L	19,701	
Rollheiser N	30,066	182
Rolls A L	12,606	
Romanchuk J H	27,331	
Romaniuk D S	12,964	
Rombough D	20,546	274
Romilly S R	73,690	1,934
Rondeau R J	40,145	
Rondquist C H	26,485	100
Roode J A W	23,513	106
Roop E W L	30,178	49
Roozendaal B	19,660	204
Roper A E	4,197	
Roper J	21,061	
Rorison T	13,271	68
Rosa A	17,625	
Rosamond M R	18,754	
Rosby J A	26,153	
Rose D J	57,167	

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Rosenberg R R	41,594	1,059
Ross-Smith D G	34,864	708
Ross C T	22,676	73
Ross D	30,157	120
Ross D J	2,209	
Ross G A	24,251	1,629
Ross J P	23,134	922
Ross J Y	15,671	
Ross L M	19,559	
Ross P J	30,351	236
Rossmo M R	34,979	679
Roth R B	842	
Roth T H	2,144	
Rottenbiller E	14,829	
Rounthwaite A E	52,356	1,854
Rouse M	26,246	
Routley P	26,852	
Rowan E N	20,113	
Rowe A	21,061	
Rowe G D	30,178	3,060
Rowe N	18,955	7,261
Rowland J V L	44	
Rowles C G	30,162	
Rowley A J	45,903	3,824
Rowley C F	12,477	
Rowley D	8,930	
Rowley J	25,645	
Roy C M J	5,337	
Roy S J	17,979	
Roy W D	4,804	
Rudko D F	5,905	
Rudolph M A	17,877	228
Rudy S	603	
Rullens D J	15,915	
Rumsey S C	65,857	3,605
Rupert D A	20,119	
Rupert R R	25,995	
Rushton A B	1,993	
Rusk H	45,306	509
Russell G	7,197	
Russell K T	24,829	
Russell L	20,657	
Russell R J	27,134	219
Rustulka E S	36,467	1,479
Rutherford G	1,701	
Rutherford G C	5,087	527
Rutherford M H	35,572	426
Rutherford R	8,257	
Rutledge S	20,487	
Rutledge T D	29,667	
Rutledge T D P	27,001	860
Ruttan R G	15,695	
Rutter K	25,811	
Ryan C A	53,243	182
Ryan M L	17,638	
Ryan P V	26,978	
Ryan T	30,143	617
Ryan T G	1,035	
Rye B E	27,897	1,794
Rye M	27,806	
Sabberton R L	27,501	14
Sabraw R J	12,253	18
Sacht C	9,238	
Sadler B A	49,467	1,725
Sage T	18,997	
Sagert W	27,570	
Sahota J S	27,842	
Sainas M J	14,771	
Salary Recoveries BCGEU	(113,458)	
Sales N H	26,522	88
Salituro C M	30,107	540
Salmond L E	16,965	
Salt K	50,701	405
Salter M L	5,035	
Sam M L	9,994	
Samarin C	16,743	
Sambrooke J E	2,642	
Samji A	16,752	
Samji B A G	27,129	
Samograd T N	26,745	1,554
Sample P M	26,699	
Sampson B N	27,252	
Sampson J H	33,092	1,155
Sampson S	7,197	
Sanborn N D	13 611	296
Sandau G	21,016	
Sanderson E T B	436	
Sanderson L R	23,837	
Sanderson S	5,464	
Sandford N W	30,178	618
Sandhu D	12,895	
Sandhu M K	22,453	
Sands C J	21,971	
Sands H K	20,108	
Sandulak S D	34,036	478
Sangster L M	23,095	
Sankey P J	4,516	
Sapergia D T	28,967	
Sargent C M	2,965	
Sargent E F	1,201	
Sargent G K	10,841	
Sarich A	71,010	3,535
Sarson K	15,759	872
Sather E A	73,690	3,671
Sattelberger P	20,413	
Sauder W H	3,001	
Saunders D M	26,671	
Saunders F	2,584	
Saunders R	29,314	
Sauter D G	30,178	1,529
Sauve G A	28,576	18
Savage J M	21,647	
Savage M	20,182	
Sawarin B A	23,850	256
Sawatsky M	22,142	55
Sawatzky R D	5,244	
Saxon M	18,659	
Scale W M	57,931	1,585
Scardifield B A	27,276	193
Scarlett E D	73,690	1,614
Schaap A C	30,146	36
Schaefer T E	19,548	
Schafer D B	31,187	
Schaffer C A	3,012	72
Schalk F W	27,844	28
Schaufele L G	19,832	
Schell A	20,544	
Schellenberg A J	26,140	
Schellenberg J C	26,294	87
Scherling K J	73,690	5,011
Schieck K A	23,440	21
Schlee C D	27,643	
Schleppe D M	2,732	88
Schlitt K L	388	
Schlitt P T	6,059	888
Schmid R R	20,108	
Schmidt A R	19,625	
Schmidt E D	73,690	5,017
Schmidt G W	40,070	1,098
Schmidt J H	14,503	
Schmidt W E	46,883	230
Schmitt H F J	28,709	41
Schmuland I L	26,491	
Schneider G	994	
Schneider J W	26,615	
Schneider R	13,958	
Schofield A	38,984	4,370
Schofield D S	1,135	
Schofield M A	16,072	12
Schonke A	2,491	
Schrader S A	26,419	
Schroeder D	16,866	134
Schroeder G B	26,579	
Schudeleit I A	1,201	
Schulthess L R	22,581	
Schultz B S	30,178	1,215
Schultz C H	27,521	
Schulz E	1,947	
Schulz E F A R	27,773	
Schulz M P	20,173	24
Schumacher J E	28,278	102
Schwab W	26,063	931
Schwandt T R	20,119	95
Schwartz F	26,433	
Schwartz T P	26,332	
Schwartz W	12,531	
Schwarz M J	24,662	
Schwedelsky D J	27,398	
Schwemler D	21,484	
Sciarretta R	8,696	
Scott B A	21,061	47
Scott C A	26,117	
Scott C H	28,842	7
Scott D R	21,846	
Scott E	26,048	220
Scott F A	19,548	
Scott H E	19,829	89
Scott I	28,532	
Scott I	30,162	
Scott J	16,645	
Scott J R	19,540	
Scott K H	38,883	464
Scott L R	27,171	
Scott M M	20,119	
Scott R	25,214	4,220
Scott R R	24,542	1,168
Scott S L	22,016	249
Scott V N	20,093	183
Scoular R A	2,094	28
Scovill E G	27,253	
Scow A J	71,010	2,493
Scown N E	26,187	395
Scyebel N M	16,125	8
Seaber D A	27,695	
Seaboyer A T	27,353	332
Seaker J	3,737	516
Sealy A E	1,328	
Seamark P	7,009	
Searle T L	27,176	2,216
Searle V L	22,397	
Sears R J	29,209	327
Sedler P	25,478	
Segstro M S	11,555	591
Selinger J	16,804	
Sellwood R J	34,718	468
Selnes P	31,558	200
Semple K L	9,412	27
Semple L K	20,520	
Semturis J G	24,338	
Senycz S L	1,201	
Senyk G B	22,789	
Seran P S	29,927	239
Serdar F	4,794	
Serr B J	24,896	275
Service W L	25,968	
Sethen S R	1,500	
Sever E M	27,337	
Seward D C	5,384	
Seymour M J	2,570	
Shafer N L	17,002	
Shah M	13,681	
Shalkowsky B D	15,557	
Shalkowsky J J	28,440	
Sharanowski C J	3,511	34
Sharlow S	13,017	140
Sharma V	5,554	
Sharpe D G	25,320	
Sharpe J F	28,495	127
Sharples K L	5,065	
Shaw B	2,186	
Shaw B A	20,932	828
Shaw J K	69,670	2,212
Shaw L	1,364	
Shaw M	47,022	2,547
Shaw M D	9,223	
Shaw P S	2,127	
Shaw S	24,210	
Shaw S T	22,637	
Shaw V	22,126	86
Sheard F	7,364	
Shearer J E	30,892	402
Shearing G A	25,206	
Shears H E	14,683	

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Sheehan M B	17,601	
Sheldon M C	7,979	50
Shenton J	27,280	26
Shepherd A J	30,288	85
Shepherd E R	26,701	
Shepherd P	10,385	
Sheppard L K	15,178	119
Sherbuck J E	13,172	91
Shergold W A	16,271	
Sherwood A J	27,276	90
Sherwood C J	545	
Shewchuk E	25,354	
Shewchuk S E	26,342	
Shield C M	1,411	
Shields B A	37,067	176
Shields K A	18,853	
Shields M M	16,884	1,811
Shiels C	13,537	
Shillington S S	41,148	3,331
Shobe C E	18,726	
Shoen P E	3,997	
Shoom A M	31,604	295
Shore M F	20,647	
Short M	21,169	94
Shott G C	22,521	305
Shouldice S A	26,130	
Showler T	13,298	1,590
Shumka C W A	26,714	438
Shunter D M	19,489	208
Shunter W	28,847	
Shupe T W	73,690	3,568
Shykora I	20,119	
Sibilleau I	30,180	19
Sickels M D	29,018	289
Sidhu T	18,514	
Siemens E	34,243	
Siemens M R L	24,334	
Sievenpiper P B	34,859	48
Sievewright H	23,085	
Siggs K	19,474	
Sigsworth T W	24,608	
Sigvaldson M I	18,011	
Siirila D	18,198	
Siklenka B J	29,569	173
Silver R D	26,699	
Simmonds T	20,985	
Simmons K A H	1,651	
Simms P	275	
Simone V	16,340	83
Simonson G K	29,554	939
Simpson D R	73,690	4,307
Simpson D R	25,858	
Simpson F L	20,108	
Simpson G C	32,127	57
Simpson G S	29,695	
Simpson I	20,540	871
Simpson J M	29,095	156
Simpson K B	28,626	
Simpson L A	2,266	8
Simpson M L	17,522	
Simpson O L	29,237	
Simpson R D	26,675	
Sims E G	32,316	
Sims K J	5,290	
Sims M A	32,435	816
Simson R C	72,728	3,388
Sinclair C	17,907	880
Sinclair J R	884	
Sinclair K E	5,239	
Sinclair S V	18,314	
Sinclair Y M	3,576	
Sinnott K A	23,362	140
Sirianni L A	194	
Sjogren J G	5,261	
Skelhorne R G	69,670	5,831
Skinner M	27,705	
Skistod E	17,317	108
Skrypnick W J	25,446	337
Skuce D T L	6,883	
Slaby R A	5,248	281
Slack J	26,891	157

	Salary $	Travel $
Slack R	31,226	78
Slade N D	19,585	
Sleigh J A	620	
Sleigh T V	19,671	
Sloat G A	2,528	
Slobodian M S	19,548	
Slusarchuk M A	28,174	46
Slusarenko A L	27,489	
Slusarenko C A	25,613	170
Small F E	19,722	
Small W J	41,640	447
Smalley L D	9,998	
Smallwood D	9,600	205
Smart H	17,308	147
Smart M J	17,545	92
Smart S D	20,457	1,223
Smedley R A	18,286	
Smerychynski L J	23,973	
Smetanuk L	27,540	
Smigel J	32,453	2,194
Smit K M	25,072	
Smith A	25,312	
Smith A A	33,671	451
Smith A I	18,734	
Smith B	27,209	
Smith B	30,158	127
Smith B B	26,952	16
Smith B C	25,937	
Smith B E	6,359	
Smith C	24,443	
Smith C	3,159	
Smith C F	29,734	166
Smith C J	30,212	
Smith D	41,551	
Smith D L	4,704	
Smith D L	19,472	
Smith D M	20,632	160
Smith E E	26,328	
Smith E J	42,328	5,785
Smith F W	27,696	
Smith G M	25,763	
Smith I C B	45,593	2,023
Smith J	3,061	87
Smith J	29,941	
Smith J G	28,347	16
Smith J P A	15,218	
Smith K A P D	71,010	772
Smith K G	32,206	8,547
Smith L	18,849	
Smith L M	31,536	840
Smith L M	30,221	270
Smith L W	69,670	573
Smith M A	26,293	
Smith M E	31,579	
Smith N A M	26,317	420
Smith O E	31,394	1,101
Smith P J C	26,505	
Smith R A	22,016	
Smith R A	19,067	211
Smith R G	19,758	79
Smith S R	41,605	1,913
Smith T	31,059	2,368
Smith T C	71,010	7,029
Smith V J	21,572	
Smithson R L	3,623	
Smuntan D A	30,162	79
Smytaniuk L M	5,117	
Smyth D I	73,690	3,772
Smyth R A	26,293	
Snell M	26,300	65
Sobieski A S	17,715	
Soehn P A	25,547	
Sokolowski G	26,767	80
Solon W R	36,901	26
Somerton A W	34,152	793
Somogvi L	27,466	160
Sonneveldt M A	25,969	
Soon F	31,847	311
Soper S	30,104	595
Sorensen A H	24,843	
Sorensen G L	9,411	

	Salary $	Travel $
Sorensen M	23,799	1,162
Sorenson L J	10,398	441
Sotkowy J	20,121	
Sound F G	32,514	588
Sound K K	27,009	
Southey D	20,666	
Spadoni F	3,401	
Spani D M	19,526	25
Spann D G	27,513	369
Sparkes G B	30,162	184
Sparrow E R	26,857	
Sparrow M G	8,342	
Spear P B	30,812	534
Speed C L S	19,493	
Speed R E	19,841	
Spence-Vinge M N	4,965	
Spence A J	52,557	441
Spence C M	2,381	
Spence W T	6,064	
Spencer D R	25,892	
Spencer E	47,740	6,539
Spencer G	247	
Spensieri M	25,990	
Sperle J	19,552	147
Spicer M W	2,101	
Spicer S D	2,055	
Spielman D R	31,423	32
Spode K J	36,853	68
Spouler D A	20,228	62
Spratt C L	5,736	
Springer G R	28,539	
Spruce J H	37,025	16,603
Squance D M	29,630	1,395
St Louis M D	17,351	112
St Michael S A	26,951	
St Pierre J F	20,300	
St Pierre R	23,427	
St-Germain D	33,823	477
St-Hilaire R	19,667	
Stabler J C	30,162	1,359
Stabler P J	45,587	973
Stables V F	34,138	1,021
Stacey S	1,447	
Stadey S G	9,127	561
Stadnyk S L	20,115	
Staff S	15,423	
Stafford A	33,339	
Stafford G G	27,626	
Stahl I M	26,035	309
Stahl L M	603	
Staines D	8,174	
Stallard D G B	26,405	239
Standish B M	28,654	
Standish C P	33,369	
Stang A J	18,735	8
Stanley H L	18,399	343
Stanley H M	8,875	70
Stansfield D	27,470	
Stanway J P	35,524	695
Staples R G	43,890	
Star K	8,272	
Starink W H	39,952	7,499
Stark F G	21,449	
States G H	28,802	
Statham A G	29,335	
Stead J C	1,442	
Stead W S J	34,165	193
Stedel B S	1,065	
Steele B	21,961	
Steele B E	2,913	
Steemson W E	7,278	
Steeple H L	19,612	
Steeves R W	27,642	
Stefanyk L D	27,457	
Stefanyshen D	18,950	
Stefanyshen M E	25,574	
Steffich M	11,912	
Steffich M R M S	26,254	140
Stehling C A	326	
Steindl S N	1,997	
Steingart F J	40,071	

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Steinhauer R	34,830	609
Steinhauser A D	4,278	592
Steininger D	17,459	
Steinkampf M W	13,353	
Stelmaschuk R D	31,100	113
Stelter S A	15,191	
Stelting E H	27,210	
Stelting K	24,219	
Stembridge J A	11,398	86
Stemler M I	23,833	
Stemler S	18,810	430
Stene D J	1,422	
Stenquist B	416	
Stenson K L	10,144	
Stephen S	764	
Stephens C G K	27,350	12
Stephens D B	9,659	
Stephens D O	3,207	
Stephens W G	11,312	
Stephenson A D	2,090	
Stephenson L G	27,200	
Stephenson S J	7,207	
Stevens A G	47,603	723
Stevens B M	27,175	
Stevens F G	38,871	
Stevens M	32,965	
Stevens P A	25,965	91
Stevenson B E	30,661	1,925
Stevenson D	24,314	70
Stevenson D K	38,984	5,831
Stevenson L	44,035	1,174
Stevenson L M	19,559	
Stevenson M V	17,500	
Stevenson R E	55,137	2,847
Stewart A H	42,241	69
Stewart A M	68,938	2,227
Stewart E D	51	
Stewart E J	20,621	
Stewart F	1,204	
Stewart F M	19,876	
Stewart G O	73,690	2,699
Stewart G W	25,703	
Stewart H	7,668	
Stewart H A	20,125	575
Stewart H L	15,340	240
Stewart J A	26,692	
Stewart J D	51,591	5,177
Stewart L	51,702	5,398
Stewart L D	26,930	
Stewart L J	27,448	570
Stewart M D	14,071	
Stewart P N	7,687	
Stewart W D	54,692	3,395
Stich K D	21,170	
Stieb D M	20,158	
Stieda R H E	40,064	6,766
Stiles T A	45,620	1,984
Stinson F L	52,665	
Stirling S	52,215	2,345
Stobbe B G	58,625	12,116
Stock E C	26,677	
Stocker R	25,526	
Stockford D R	28,444	47
Stoessel A R	21,016	
Stokes A M	19,644	
Stokes C M C	17,636	433
Stokes L L	17,125	
Stone A G	25,825	167
Stone C A	20,153	2,983
Stone G D	31,308	135
Stone J	31,938	
Stone K G	28,372	655
Stone M	21,941	677
Stone S	21,595	2,040
Stonehouse J	25,175	
Stoneman S R	41,227	
Stones D E	25,354	140
Stoochnoff S	9,364	418
Stoughton J A	21,731	
Stowe I M	1,694	
Straiton D E	27,951	771

	Salary $	Travel $
Straiton D M	21,209	752
Strandlund P	1,296	
Stratton F R	27,548	
Street R	20,225	
Streeter D A	23,460	
Streiling I	11,179	
Strickland L C	6,132	
Strocel M L	34,685	350
Stroeder D	21,061	
Strong B	26,977	
Strong C D	41,705	627
Strong R W K	29,224	
Struk J T	23,085	
Stuart G R	16,139	8
Stuart J A	28,506	2,320
Stuart L J	22,531	1,189
Stuart L R	16,714	165
Sturrock W J	8,067	
Styan M L	22,016	1,194
Styles M S	15,192	
Sulentich R J	24,314	
Sullivan A M	13,680	827
Sullivan B A	25,340	
Sullivan G W	22,004	
Sullivan R D	34,449	22
Sumislouski D M	27,156	
Summers P E	19,643	172
Sumpton J E	31,579	313
Sun S	20,108	
Supeene P G	23,451	113
Surguy D K	33,500	
Surridge J R	43,472	553
Sutherland B R	26,832	
Sutherland G R	66,991	5,838
Sutherland L	30,233	494
Sutherland M A	25,560	
Sutherland R B	26,930	
Sutherland T R	27,859	
Sutton A E	20,972	172
Sutton B	25,694	
Sutton B L	25,219	
Sutton D W	39,490	704
Sutton J A	49,619	5,464
Sveinson L J	26,233	
Swaab S	43,456	3,357
Swadden J P	5,622	
Swan E P	9,814	145
Swan J A	19,791	
Swanberg S O	31,906	
Swanson J K	27,357	
Swanson W L	12,392	
Sweeney C M	64,592	
Sweeting F	9,394	315
Swenarchuk M	11,291	
Swinford D J	26,909	
Swonnell P E	443	
Swords J	19,375	108
Sykes G C	11,254	
Symington R A	23,085	
Symons G R	15,304	431
Symons M H	43,353	452
Syring E J	2,754	
Szeto S L	30,314	
Sznadel D	10,102	
Szuuts B	11,489	
Taggart N	7,426	
Taggart V J	71,010	1,561
Talarico S	30,178	3,154
Talmey L S	29,399	161
Talmey R M	27,074	
Tamkin M J	10,374	484
Tanaka G	9,217	
Tang I K M	26,685	
Tanner J C	27,221	
Tansley L	931	
Tarcea W J	23,254	
Tardell J K	31,141	
Tarnowsky D	8,048	
Tarr C L	26,134	
Tasker H K	1,771	
Tate R B	31,179	1,048

	Salary $	Travel $
Tattrie W E	1,683	
Taudin-Chabot H	24,086	139
Tavernor C B	38,984	4,090
Taylor-Bullen B	14,932	
Taylor A	18,550	64
Taylor A R	5,104	
Taylor B J M	35,414	
Taylor B L	49,277	3,219
Taylor C	27,012	195
Taylor C F	27,512	
Taylor D L	12,928	
Taylor E	7,095	
Taylor E M	29,080	549
Taylor F W	32,109	670
Taylor G	5,086	
Taylor J D	22,004	
Taylor J D	25,840	300
Taylor J E	26,137	
Taylor J M	20,788	
Taylor L J	42,808	1,978
Taylor L M	11,918	
Taylor M	4,037	
Taylor M J	34,335	864
Taylor P A	3,210	
Taylor P A	11,763	444
Taylor R J	33,796	
Taylor S E	309	
Taylor S J	26,324	
Taylor S L	19,732	
Taylor S M	25,042	
Taylor T S	30,162	
Taylor W A	26,677	14
Taylor W M	19,631	
Taylor W P	14,010	
Teeple A C	13,500	
Teeple N G	20,165	18
Teigland G A	25,440	10
Teigland R J	27,955	
Teljeur A	26,315	
Teljeur A	28,444	83
Telling R G	30,162	349
Temple E P	30,307	
Templeton J W	29,641	331
Terai D T	20,108	
Terris L	26,759	
Terry P W	36,326	
Teshima V	20,574	130
Teslyk J A	1,500	
Tessari T	22,659	996
Tetlock E C	19,586	
Thackray D G	29,246	1,257
Thandi H S	19,535	195
Thelin T E	28,367	152
Theobald S	5,274	36
Thiara J	434	
Thibault G M	26,574	
Thibodeau V J	20,604	160
Thiel M J	287	
Thielmann G H	30,426	462
Thiessen R D	24,052	102
Thimsen C L	27,995	
Thimsen P J	42,638	2,925
Thistle G I	24,413	588
Thistlethwaite M	11,319	
Thomas C W	1,201	
Thomas E K	17,400	24
Thomas G M	23,313	
Thomas G W	26,436	
Thomas H F	66,991	2,238
Thomas L	101	
Thomas M J	24,845	
Thomas P	19,548	
Thomas R A	39,828	801
Thomas R W	1,737	
Thomas S	29,767	
Thomas S	20,108	
Thomas S M	11,881	
Thomas W P	29,036	621
Thompson B J	29,447	2,786
Thompson B K	25,666	
Thompson C G	20,100	113

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Thompson C L	20,655	982
Thompson D	20,552	1,910
Thompson J E	28,762	395
Thompson M K	25,754	
Thompson P A	9,653	
Thompson R R	15,672	380
Thompson R T	26,862	810
Thompson S B	21,061	65
Thompson T T	22,634	140
Thomson C	27,783	
Thomson C	31,535	125
Thomson E T	12,195	
Thomson G E	46,059	
Thomson G W	18,489	
Thomson I E	17,276	
Thomson L	28,396	140
Thomson M E	24,153	
Thomson P	23,468	
Thomson R A	25,399	
Thomson S A	24,225	548
Thomson S R	17,431	
Thoresen H A	18,760	
Thornhill M	135	
Thornton D D	26,676	
Thornton H M	62,485	1,093
Thornton P G	1,593	
Thorshaug B	5,618	768
Thorson H	30,713	
Thorvaldson S A	55,546	1,802
Thoss S	30,162	
Thow R M W	26,032	
Threlfall B R	5,230	
Thrift J E	27,003	
Thuveson G	22,948	
Thwaites C	27,234	
Tickell D R	36,001	
Tickner B H	29,288	538
Tiffin P D	25,960	160
Tilden D J	396	
Tilden E	19,540	277
Tillapaugh S J	30,178	11
Tilley G D	52,817	705
Tilley M J P	6,491	
Tillyer K A	11,201	
Tilt P W	34,864	5,902
Timms R L	25,354	
Tinckler R P	18,369	
Tingley V	20,119	
Tippe R C	30,408	1,179
Tipper P E	20,108	133
Tkachuk J A	32,544	
Tkachuk M	25,353	
Tobin W	30,162	
Tocher A C	7,795	655
Todd J	30,507	26
Todd P O	26,957	
Todd R A D	30,178	476
Todd R L	3,903	
Todd R T	27,497	
Toderick S L	22,688	939
Toews L D	30,516	
Togyi J I	1,500	
Tolhurst G E	42,595	203
Tollefsen A	23,220	
Tollefson C D	5,169	
Tollefson L M E	8,560	
Tolton V K	2,299	
Tomassetti A	8,619	
Tomlinson D L	35,992	2,835
Tomlinson Y M	4,308	
Tompkins A B	269	
Tompkins B J	10,970	
Toms W B	7,283	
Toner G R	15,479	
Toole G M	1,201	
Toombs D	19,053	75
Toombs D L	35,468	431
Toombs R D	26,901	
Toombs R K	26,477	1,031
Topham K	18,931	
Toplak G J	23,824	

	Salary $	Travel $
Torrance R S	25,604	
Torrance W	26,678	39
Tosh D G	8,463	
Tottenham M	12,703	121
Tough J I	21,308	
Tough N B	26,681	322
Townley D A	32,425	19
Townsend D	26,184	
Townsend D A	20,506	140
Townsend L A	12,907	
Townsend T F	28,389	
Traher G S	2,407	136
Tranter B M	31,876	
Tranter D	25,775	72
Travis J	13,419	
Trenchard M L	19,559	
Trepanier D M	16,165	
Tressel L	29,125	
Trigg D	29,518	
Triggs L L	17,708	1,384
Triplett G W	31,986	
Troche S	25,594	
Trott R L	27,033	
Trott S C	20,108	
Trottier A A	35,957	892
Trottier E J L	31,166	
Troughton A J	28,931	576
Trovato G J	26,237	50
Trudel R	1,345	
Trueman E C	27,504	19
Trulsen J U	27,640	
Truman F S	35,483	
Trustham R R	30,172	276
Tryon H M	13,309	4,154
Tsakalos G	22,366	
Tsoukalas L C	32,108	172
Tubbs A G	19,559	
Tuck A	24,208	
Tucker E N	29,916	
Tugwell B A	900	
Tulman D	9,764	
Tuomi A	9,784	
Turcott M D	19,852	
Turcotte J C	20,742	
Turk D A	15,556	
Turley R E	25,977	1,282
Turlock R D	17,596	
Turnbull D T	25,409	
Turnbull L L	23,633	
Turnbull M T	13,973	156
Turnbull R G H	11,481	458
Turner A C	30,255	
Turner C D I	25,566	144
Turner F P	31,561	
Turner G A	27,411	
Turner I A	5,827	
Turner J	15,073	
Turner J K J	20,724	
Turner J W	190	
Turner K	27,583	
Turner S J	21,834	1,818
Turner W A	48,925	1,823
Turner W D	15,657	
Turnley C D	19,887	17
Turpin E A	32,094	
Tutt M	19,391	
Twamley M A	19,046	
Tweed R L	20,722	159
Tweedale R	58,180	352
Twerdun D L	21,909	
Tyller G	29,619	
Tymchyshyn D B	20,832	326
Tyndall K A	38,187	783
Typusiak W R	29,261	1,743
Tyssedal S	22,606	
Tzvetcoff J	13,673	
Udahl R E	13,952	
Ulm L L	557	
Unsworth T J	17,954	131
Urquhart K G	4,202	
Usher J M	4,134	

	Salary $	Travel $
Ustik A	5,248	117
Utendale D	18,792	
Utendale S S G	34,610	
Utsunomiya P	18,963	94
Uttuslien K I G	28,517	850
Utz E	13,236	
Uyesugi V T	26,915	
Valentin S	25,693	
Valentine F	19,548	300
Valic M	25,294	184
Vallance S J	26,530	649
Valpy C A	29,356	2,806
Vamplew D M	69,670	2,488
Vamvakas A A	11,616	
Van Beers C	6,245	
Van De Putte P C	3,928	
Van Loo P	25,812	
Van Ooyen P A	19,655	
Van Staalduinen E	15,143	
Van Stolk A G	26,803	
Van Winkle P	18,272	
Van-Staalduinen H	29,512	
Vance J E	10,079	50
Vandenbrink C	27,639	384
Vander Deen S C	1,080	
Vanderkuip R	26,517	
Vanderwall D	29,030	327
Vanderzwan S	27,669	
Vangelder J H	26,955	
Vanhaaster P A	28,139	
Vanherk M	29,261	
Vannerus R S	26,324	
Vanston C F	25,408	
Vanswieten G P L	30,923	304
Varcoe D E	30,067	
Varcoe J B	72,350	1,525
Varga F M	36,058	
Varga M K	5,659	
Varga S M	20,087	
Varma N K	54,075	
Vayda J	33,878	
Veiner L	270	
Veitch J L	13,648	476
Veldhuis B	25,936	168
Venditti M L	18,346	
Venema W	27,940	
Vener Y	5,018	
Venn D K	11,333	
Verbaan A	643	
Verch G H	26,242	416
Vere P E	29,479	789
Verhulst J H	31,709	632
Verigin K	20,116	
Vernon W S	24,690	
Versaevel L M	17,210	93
Verwold M	18,912	
Vese S T	274	
Vickers B	2,096	
Vickers J	3,188	
Vickers J T	29,750	616
Vigar C A A	24,674	
Villanueva L A G	26,532	
Villeforte S K	25,404	165
Vincent E M	2,401	
Vinge R J T	43,352	10,147
Vinge S D	10,424	
Vining R K	38,009	416
Vining S	7,668	380
Vink G	27,839	
Vinson A N	35,416	1,256
Vipond N C S	2,649	
Vitalis E	20,822	106
Vokes J B	38,513	1,447
Volpe O R	3,912	
Volrich N K	26,344	
Von Schulmann B	22,261	146
Von-Wittgenstein M	25,317	
Voss J D	1,500	
Vulcano C R	18,377	174
Wachowicz N	3,247	
Waddell S B	40,877	1,859

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Wadden B	12,215	
Wadden E F	30,238	700
Wade G W	20,115	327
Wagar J D	26,894	
Wagenaar A	20,034	
Wagner T G	87	
Wain S	33,370	
Wainwright C M	19,393	
Waite M	27,478	2,821
Waithe T J	4,058	
Wakefield J M	24,471	60
Walker B S	27,407	
Walker C A	34,324	1,843
Walker C I	73,690	2,032
Walker D E	30,162	
Walker D R	28,606	14
Walker G	25,169	251
Walker J	19,112	
Walker J	208	
Walker K B	22,016	
Walker L G	24,159	
Walker P L	34,625	
Walkerdine R P	2,327	
Wall A L	27,366	
Wallace B T	27,205	55
Wallace D C	30,420	140
Wallace D J	19,559	547
Wallace F H	21,148	
Wallace L D	26,622	83
Wallace M J	20,029	
Wallace R	30,043	
Wallace R B	7,675	
Wallace S E	4,644	
Wallack D	16,587	60
Walsh G N	12,325	
Walsh N M	16,880	520
Walshe B	839	
Walt B G	25,070	763
Walter D	21,061	171
Wanless J L	3,624	615
Want G W	27,331	
Warawa R E	31,215	
Ward A	23,087	
Ward C M	13,529	154
Ward G L	9,965	436
Ward J W	27,712	751
Ward L A	11,141	
Ward L M	21,904	888
Ward O H	17,309	50
Warde I A	25,075	3,421
Warden R W	29,678	2,420
Wardill S H	73,690	2,040
Wardle P M A	23,846	
Ware D C	12,417	
Ware J F	59	
Wareham P	15,901	
Warhurst J N	9,982	
Wark J R	32,031	102
Wark W A	25,967	236
Warkentin J	27,210	
Warner D	43,908	3,155
Warner J	24,645	131
Warner R A	26,063	
Warnick L M	18,548	
Warren C	31,360	96
Warren C H	30,162	
Warren D	66,995	
Warren G	1,184	
Warren J	20,119	
Warren J M	24,373	
Warren J R	15,782	
Warren R A	12,414	132
Warren S L	20,072	
Warrington G A	25,036	465
Warwick M K	7,706	
Washbrook G	10,178	
Wasson C P	28,273	
Wasylenko T	1,496	
Watchorn M B	16,245	
Waterfield B S	25,412	2,263
Watson A F	24,861	1,104
Watson B A	28,719	129
Watson D M	19,450	
Watson E A	10,912	
Watson E R	19,848	
Watson G	1,112	
Watson G	29,468	8
Watson G R	16,303	
Watson J	20,119	
Watson J A	16,427	47
Watson J D	14,615	
Watson J E	1,063	
Watson R W	28,123	
Watson S	30,459	
Watson S L	8,316	774
Watson W G	25,354	200
Watt C S	65,395	1,798
Watt D A	35,157	
Watt G	32,708	1,611
Watt G T	35,215	104
Watters S G	17,660	
Watts C	19,767	176
Watts R E	35,187	5,973
Watts R J	27,367	
Watty M C	5,244	
Waurynchuk D M	73,690	3,554
Wawryk R E	26,840	357
Wayte J R	46,584	4,801
Wayte R L	19,688	
Weatherhead D L	15,073	
Weaver J M	19,958	358
Webb D R	27,885	37
Webb G C	26,162	2,055
Webb J L	25,366	
Webb T M	26,683	84
Webber L	2,229	
Weber C I	10,491	
Weber G A	42,705	34
Weber J C	32,783	2,324
Weber M M	28,343	
Weber R G	27,678	100
Weber S	14,403	41
Weber S M	6,247	
Webster A W	26,565	
Webster D M	13,109	
Webster Y S	29,311	
Weddell B C	62,239	3,885
Wedell E R	41,578	
Weedmark L	21,305	
Weeks E H	18,710	
Weeks S	1,263	
Wegelin G E	23,873	
Wegener R C	30,055	36
Weibelzahl J	30,178	38
Weigel R	623	
Weisbrodt L H	20,108	330
Weishaar R	25,539	
Weisner D	21,650	
Weiss H J	30,220	
Weiss J M	23,582	354
Weiss S D H	26,724	
Weitzel H F	57,892	98
Weitzel W J	19,664	
Welbourn T L	12,333	
Welch A M A	7,882	
Welcher S	17,446	
Welcher S M	19,714	
Wellman F	29,720	501
Wells C G	19,213	
Wells G F M	26,792	
Wells G P	21,050	
Wells J E	21,061	261
Wells P A	5,642	1,697
Welsh D	34,707	938
Welvaert L	4,789	
Welyk M D	11,418	
Wendel M	20,926	408
Wenger D L	20,119	36
Weninger L	17,542	
Wenn B P	30,794	85
Wenzel K D J	20,246	
Werner H	13,160	360
Wessa D	18,987	
Wessell S H	34,444	668
West J	20,108	298
Westcott C C	24,768	
Westcott M R D	1,500	
Westgate G L	2,977	
Westhora D M	21,807	
Westin K S W	3,837	
Weston J A	16,658	439
Westrop S J	19,502	72
Weyenberg J	27,404	81
Weymes G J	19,428	
Whalley D E	1,806	
Whalley W R	1,500	
Wheatley L	135	
Wheeler B	27,803	2,055
Wheeler J D	8,684	
Wheeler J S	2,228	
Wheeler J W	22,542	99
Wheeler M J	1,201	
Whelan K M	36,038	
Whelan P D	43,844	4,717
Whissell C L	893	
White A S	7,870	
White C G	45,555	1,284
White D A	3,467	
White H A	71,010	1,551
White J D	25,803	
White K A	50,950	14
White M P J	30,772	1,893
White M R	21,314	
White N	17,245	
White N J	10,855	
White R F	6,160	
White W R	51,621	2,897
Whitecross J A	19,512	
Whitehead E M	18,853	
Whitehead L J	14,840	
Whitehead P	26,274	425
Whitehorn B	299	
Whitehouse J L	5,504	
Whitelegg M	18,926	
Whitmore J A	20,119	
Whitney S	7,910	
Whittaker R E G	44,691	3,201
Whittet D	26,579	
Whittle F	24,658	199
Whittleton J F	335	
Whitton P	35,452	995
Whitworth J	23,098	
Wickham J H	27,882	
Widdows K G	19,937	50
Wiebe A	26,739	455
Wiebe G L	16,580	
Wiebe R	27,522	122
Wieczorek E S	2,965	
Wiedeman D E	28,991	
Wiedeman M B	22,010	
Wiedeman T L J	20,119	
Wiege E	1,500	
Wiesner V E	25,639	
Wight D	28,333	35
Wight D F	26,235	8
Wight J E F	28,086	
Wilcock G D	19,766	158
Wilcock M J	27,693	
Wilczak M S	50	
Wildeman K	14,816	
Wile A	13,354	
Wilfert J D	33,296	
Wilford K D	10,015	
Wilk J S	24,099	580
Wilke S M	3,187	
Wilken B	23,778	
Wilkes D	24,723	1,056
Wilkes D G	32,232	1,314
Wilkes K E	4,234	
Wilkins C G	25,340	420
Wilkins P G	29,949	
Wilkinson P D	20,119	
Wilkinson W L	28,403	14

MINISTRY OF ATTORNEY GENERAL — Continued

	Salary $	Travel $
Willan S I	2,632	
Williams-Middelmann R M	1,896	
Williams A A	27,622	
Williams B G	11,650	67
Williams C A	23,248	355
Williams C J	30,673	
Williams D E	28,325	
Williams F S	2,463	
Williams G	42,500	3,297
Williams J	14,324	
Williams J A	2,541	
Williams L	26,434	
Williams M G	19,548	
Williams R F	52,431	842
Williams W T	322	
Williamson A	22,016	
Williamson J L	30,162	
Williamson R	13,906	8
Williamson S M	20,328	77
Williscroft B A	26,184	2,495
Willows W	28,699	680
Wilman I M	18,533	
Wilson A L	25,377	73
Wilson C P	7,107	
Wilson D J	27,860	
Wilson F E	14,902	
Wilson J	2,398	
Wilson J H	3,451	
Wilson K	7,795	
Wilson L M	25,230	1,347
Wilson L R	23,837	1,088
Wilson M	20,113	
Wilson P E	17,135	
Wilson R	18,909	
Wilson R A	26,521	
Wilson R E	19,251	
Wilson S	4,865	
Wilson S C	2,175	
Wilson S G	37,645	600
Wilson V A	9,329	368
Wiltjer J J	25,177	
Wiltse J P	31,855	1,815
Wiltse R S	19,559	33
Winch A K	21,007	1,568
Winch E W	64	
Windley W G	22,880	
Windrim W L	27,683	76
Winfield B L	1,336	
Wing B	19,553	
Winkler D L	63,870	2,525
Winter A	30,411	338
Winter W B	21,745	
Wise G	20,707	863
Wise M	1,574	
Wishart C	19,486	
Witiuk L H	23,214	
Witt S	3,626	
Wohlgemuth D A	26,414	395
Wolokoff G D	27,085	
Woloshyn D	31,799	2,866
Wolstenholme W L	1,917	
Wong B	18,253	
Wong D	19,669	
Wong E	30,295	
Wong G	15,944	
Wong G	27,186	987
Wong G	20,871	
Wong L	11,215	
Wong M	18,917	
Wong T	25,953	100
Wong T A	12,352	
Wong V	18,788	
Wonnenberg R B	24,625	1,133
Wood B J	18,719	
Wood G B	16,188	
Wood G W	27,065	16
Wood J E	28,701	11
Wood J H	28,945	400
Wood L A	3,626	
Wood L M	25,848	
Woodhouse G R	26,909	
Woodley P L	13,532	
Woodliffe C J	73,690	4,292
Woodrow J D	27,960	
Woods B P	29,268	
Woods C E	25,052	
Woodward E W	20,363	
Wooldridge R L	4,577	
Woolgar R J	34,138	4,889
Woolley H	32,196	
Woolley R M	28,078	298
Woolnough G C J	7,662	30
Worley D E	155	
Woroniecki P L	20,753	
Worth K A	27,796	
Wozniak M D	26,371	25
Wren T	1,583	
Wright A J	27,479	
Wright B A	27,379	1,084
Wright C	23,984	
Wright D G	30,731	1,820
Wright I	17,681	
Wright P W	13,531	345
Wright P L J	578	
Wrightman N R	31,579	152
Wruth A E	27,603	
Wunderlich C G	29,238	1,194
Wyle P	29,306	698
Yacowar H N	64,258	5,754
Yaholkoski D E	16,552	2,016
Yalowega T M	30,162	287
Yamamoto K M	36,251	2,456
Yamny L	20,046	15
Yarker K A F	13,105	
Yates H E	34,684	5,202
Yates J	72	111
Yates J M	1,057	
Yau M Y L	2,789	
Yaworski J M	19,353	
Yeadon N W	41,640	
Yee J L	30,310	
Yeo-West C W	27,211	
Yeoman S	44	
Yeomans B H	29,825	
Yeung M	18,270	
Yeung M	23,671	
Yewchuk A	20,119	
Yip R D	22,726	1,165
Yoshioka F	26,689	
Young D C	9,626	
Young D R	19,837	
Young E J	32,031	704
Young H	598	
Young I E	965	
Young I M	30,178	79
Young J	19,538	
Young J M	923	
Young L M	15,869	
Young M	16,241	
Young R E	30,178	
Young R W	25,657	
Young S	14,496	211
Young W M	26,963	
Youngman B L	20,412	
Youngren A B	20,667	142
Yuile W J	29,328	664
Yunkovich J R	19,343	
Yurchuk G	24,627	
Yurkoski P L	1,080	
Zacharias A R	27,687	810
Zagar A M	6,756	
Zaharuk S D	25,827	481
Zak J	27,030	
Zalinko K K	23,177	2,175
Zanet S	30,033	25
Zapp M	26,322	
Zapp P	29,040	
Zaruby M L	9,252	
Zaytsoff L S	28,493	2,229
Zealand M M C	737	
Zecchel A J	28,875	
Zech L M	19,146	16
Zelichowski B	18,847	
Zellick P A	27,103	
Zichy R E	26,979	
Zimmer F	19,408	645
Zoernack C	21,708	412
Zolnierczyk C D	3,914	
Zonta E	1,737	
Zorn O H H	5,108	
Zver J M	20,784	
Zwicker V C E	10,670	191
Unallocated benefits	24,095,610	
Accrued pay	725	
Transfers	(3,148,787)	32,631
Totals	156,566,941	2,841,701

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS

	Salary $	Travel $
Hewitt Hon J J Minister	0	0
Veitch Hon E Minister	18,818	5,198
Bodkin J Deputy Minister	58,526	10,563
Edgar J D Deputy Minister	50,572	4,888
Adam V K	16,311	
Addison H M	27,033	783
Adema E	15,944	
Affleck E L	31,437	1,355
Albright M J	10,407	
Allen B J	18,029	
Allison R A	15,927	
Amirfeiz G	9,772	
Amy D L	12,157	
Andersen D E	41,678	
Anderson J K	27,733	11,008
Anderson K M	535	
Armit G	18,214	
Arnold J	7,371	819
Arsenault R	16,596	
Athwal S	25,284	
Atkinson H F	44,491	6,576
Attrill L E	12,630	
Au-Yeung G	10,373	
Ayers K J	20,035	1,520
Ayres K	4,080	
Aziz M A	12,672	
Babiuk J R	15,571	
Badior A A	25,973	429
Bailey N C	21,028	
Bainbridge C G	34,087	1,979
Baird D W	18,273	
Baker B J	14,436	
Baker J	12,792	
Baldwin T N	27,033	1,775
Baliko A	12,302	
Ballantyne I A M	25,284	871
Barrie G	16,615	2,501
Bartlett A J	1,156	31
Barton E V	2,782	
Basiren F E	36,967	609
Baskerville F M	35,177	4,378
Battistoni D	16,437	148
Baum G V C	14,368	389
Baxter D	13,258	
Bayerthal H P	27,064	
Beaudoin S	6,537	
Beaudry L L	14,634	
Beck M K	12,480	
Beckwith B E	25,154	
Beland C	3,583	
Belanger C G	16,477	
Belanger C J	17,424	
Bender R	18,835	995
Berry K A	16,838	
Bertram C F	16,288	
Biddlecombe D L	18,080	
Bieller B	16,495	758
Birch D	7,638	
Blonde G	16,170	
Bohn S M	14,174	
Boland L M	18,805	
Bombara C	15,099	
Bowles R	15,164	
Boylan J J	14,864	
Boyle S L	14,461	
Bremner E	14,792	
Brooks J	2,235	
Bruni M	16,267	
Buchanan G H	7,603	177
Burden D	9,972	
Burleau J M	400	
Burrell E	4,667	158
Butler F	23,449	348
Buxton W C	27,448	
Cain J E	14,609	
Calder L R	24,412	4,831
Campbell K	16,745	170
Carle D	4,095	
Carr M	8,241	
Carruthers A M	14,755	
Carruthers D	14,616	
Carson A	18,384	132
Carson J M	2,508	

	Salary $	Travel $
Carter M	15,435	
Catterson D	14,436	
Caul M	22,205	1,324
Champagne E A	16,585	
Chan J	14,450	
Chan R	479	
Chan S	5,353	
Chanin D K	7,746	
Chard G	18,499	
Chaworth-Musters P	34,040	1,483
Chivers P	1,344	
Clarke G J	8,960	
Clements R J	28,308	929
Clermont F	11,244	
Coldwell K W	32,660	2,184
Comeau B	2,522	
Coney L D	15,092	
Connelly D	17,212	
Contini P I	7,582	
Cooke S	14,450	
Cooke S G	26,413	
Corey C L	7,608	
Couroux L	8,555	
Couroux R J	31,786	589
Cranwell A	13,168	
Crawford M	18,963	
Creasy W	14,882	
Cronk P J	14,641	
Crosby N	7,680	
Crystal M	14,452	
Curson A E	13,095	
Czernick N	13,410	
Dagenais L M	7,295	
Danilkiewicz A M	3,433	
Davidson L A	25,300	1,322
Decotiis T	7,149	
Degen U P	26,567	4,339
Desgagne S	8,045	
Dewell R	21,955	46
Dibley A	24,545	189
Dickson M M	1,676	
Dierick K D	13,096	
Dilworth H A	34,686	677
Dixon K	15,012	
Doney R L	49,944	6,477
Dougal R J	19,249	
Douglas M E	16,265	
Doyle B M	14,421	
Drier M M	19,450	302
Duggan R	23,882	69
Dunning G	17,489	
Durand-Hutchinson D	9,131	
Durose D A C	15,618	
Dyer B A	712	
Dyer K R	13,865	
Eastick B R	15,452	
Elliott R	16,945	
Evanson H D	28,036	1,044
Evenson C V	13,144	
Fadl A F	10,937	921
Fagan F E	47,103	1,499
Fairbrother A F	27,489	2,175
Fallis K F	20,318	278
Farr A K	31,028	3,243
Feeney B J	4,966	
Fields W	16,100	
Filion G M	14,853	
Finnie L	1,086	
Fisher E B H	14,479	51
Fisher J V	16,324	
Fisk W G	5,303	
Fitzgerald J J	26,494	5,367
Flewelling D J	22,693	1,079
Fligg M J	16,743	
Fodor E A	11,871	
Fontaine M R	2,130	
Foster M A	16,765	
Fowler R G	28,653	
Fraser C M	16,408	
Fraser K J	21,851	818
Freer L G	12,672	
Fritz D A	12,699	
Gaiger D L	16,265	
Gates S	27,016	333
George D	16,538	
Gerrard G E	17,954	
Gignac J	5,006	

	Salary $	Travel $
Gilbertson K	11,006	
Gill G Y	15,948	
Gillis A	9,140	
Girven R	8,466	100
Glashutter E	16,107	
Goode D M	17,223	
Goodfellow N E	8,466	
Goodings S G S	54,807	7,805
Gorgopa W	26,190	262
Gough I	11,060	
Gould R A	65,871	5,521
Gower G K	9,714	
Graham M	16,277	
Grant L L	13,118	
Green J A	16,265	
Green L	16,776	
Greenberg P C	14,855	
Greenwood C	14,468	
Griffin G A	28,237	434
Groom W L	22,920	189
Gudgeon A	15,181	
Guerzoni S	12,672	
Gulbraa E	16,670	
Haley B L L	21,213	145
Haley C P	5,123	
Hamilton D	4,536	
Handysides S I	14,794	
Haney R A	2,318	
Hanson M	39,503	3,838
Harada S A	11,845	
Harper J A	3,796	
Harris F M	14,029	
Harris S	13,571	
Harris T M	14,846	
Hatch G W	38,333	5,549
Hatlen P	7,129	
Hawker N	3,231	
Hayter K M	14,001	
Heal-Driscoll C A	3,129	
Hepburn K A	16,948	657
Herbert F G	13,769	1,347
Hertslet S	14,648	
Hess R J	12,989	
Hewson P	14,484	
Hick W A	6,966	680
Hiebert K E	21,837	
Hill M M	15,706	145
Hilton H M	38,172	1,153
Hirji S H	26,173	5,487
Ho S	28,970	1,050
Hochstetter M	25,199	601
Hogan J L L	5,983	
Hogg H	13,011	
Hok L J	25,300	14
Holbrook D R	38,967	3,749
Holden K	9,375	
Hollier D J	14,908	
Holm K R	4,571	
Hood D R	11,729	
Hood S L	14,850	
Hope M	14,671	
Houtman L	26,669	4,824
Howard D W	13,499	
Howard G M	15,175	
Howk H H	28,673	1,755
Hughes C	14,826	
Ireland A D	16,324	
Irish H	9,018	
Isles M E	18,742	
Jacob M J	15,389	
Jamal F	1,112	
Jarvis I E	14,866	
Jenkins C	23,412	101
Jewitt E T	40,488	50
Johnson G P	25,814	3,689
Johnson S	13,746	
Johnson T L	16,339	
Johnston J	16,302	
Johnston M H	15,598	
Johnston R	7,994	
Jones J A	19,761	
Jones J E	15,947	140
Jones M	3,605	
Jones P K	28,831	649
Jones W M	14,109	
Jorre-De-St-Jorre M	49,851	4,982
Josephson T L	6,729	

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS — Continued

	Salary $	Travel $
Judson S J	10,759	
Justice D A	13,721	
Kalichack T	7,171	
Karabilgin E M	26,487	
Karmali F	9,147	
Kay S C	10,721	1,014
Kaye K G	7,309	
Kelly J T	35,118	2,462
Kerr A M	17,582	
Kerr H E	12,699	
Khan N	3,954	
Kielly C A	17,214	
Kingsfield B C	27,030	2,798
Kirby E C	21,752	
Kneebone L	16,227	
Knight M E	12,935	
Knipe J	16,076	
Knopp W	23,272	6,770
Knott A K	269	
Kolousek H	14,738	
Koskie D A	20,780	1,679
Laing R B	116	
Laming E A	15,419	
Latzel D	15,607	
Lavallee J A	14,487	
Leary G	26,121	
Legg J J	16,663	170
Leong J	25,058	434
Levasseur R J	4,043	
Levin M	25,110	
Liesch E G	10,120	
Lineman L	16,949	
Lockhart C	1,936	
Lofting J	17,374	
Logan L	12,057	
Loudon P N	25,964	
Low W	16,733	
Lowden M	18,686	983
Lowdon R J	34,383	1,158
Lund B	13,280	
Lyttle J E	19,450	
MacArthur D W	25,300	2,349
MacIver K A	45,562	4,273
MacKenzie C M	18,015	
MacKintosh J A	32,696	10,882
MacMunn W	1,015	
Mah K	11,537	
Malkoc O	17,093	
Manak K	14,346	
Manikiam S T	14,452	
Mann N T	11,733	
Manning N A	35,639	779
Mar M K	13,981	
Markham C	919	
Marriott B K	15,239	15
Martin L	28,036	936
Martini P	16,592	
Marx R A	20,217	
Massey E	14,113	
Mathes H	7,660	
Matier G D	24,540	
Matkovic S L	3,697	
Maxwell L J	15,242	
Mayhew R L	25,685	
McCormick B E	15,722	
McCulloch B	30,326	2,369
McCulloch B L	12,980	
McDiarmid T E	27,390	1,806
McFarlane L H	2,765	
McGovern P	30,347	154
McGuire P M	14,940	
McGuire R F	27,016	3,322
McHugh G	11,426	
McIntosh G M	14,864	
McKay L	10,634	
McKim C L	2,651	
McKinnon D	6,893	
McLauchlin B	13,979	
McLean D F	8,240	
McNaughton C	6,478	
McPherson N J	5,849	
McQuitty S L	268	
Medd D L	14,431	
Mercer C M	1,283	
Metcalfe L	14,450	
Michalchuk A V	13,769	1,612
Michaux C M	25,805	2,256
Miller B L	7,812	
Miller S	962	
Miller S C	7,039	364
Millhouse A T	27,033	1,908
Mitchell L E A	17,223	
Moffard G A	7,494	
Molyneux G M	15,742	
Mont S	14,460	
Moodley L	8,777	
Moody J	12,636	
Moran J P	10,252	
Morgan J	10,441	
Morgan J	14,866	
Moroz B J	16,694	
Morrison B L	13,897	
Morrow M	7,526	290
Morys I	4,867	
Mueller I	23,085	
Mulholland A E	46,250	6,664
Mulligan G D	19,447	222
Mullin D E	8,766	
Mullis L J	25,284	1,131
Murphy P	25,391	1,702
Murtagh E J	25,284	
Nakamura J N	9,829	
Neff T	22,640	
Nelson D L	25,300	219
Nelson M L	2,172	
Ng S	25,221	284
Nicholls D R	28,292	187
Nicholson J D	16,973	
Nicholson L	16,831	
Niemela S	990	
Nip D	3,749	
Norton C	17,278	
Norton S	10,556	
O'Keeffe B	22,749	
Oliver D W	35,926	436
Ouellette S	14,604	
Owens L E	25,395	1,848
Owsianski E W	42,026	2,103
Pacheco J M	15,030	
Page M M	5,202	
Pain S R	14,329	
Painter J I	317	
Palmer J B	16,598	
Pang C	1,806	
Paquin S	26,287	
Parisotto P	27,145	
Parker H P	14,544	
Parris P M	1,736	
Patterson D C	30,646	2,856
Paxon R		100
Pechet C	14,597	559
Perras D M	6,757	
Perret M R K	456	
Perri B	19,683	66
Peters C	14,358	
Peterson M E	16,074	997
Petrasch L	11,134	
Pfenning C	6,448	
Phemister C L	12,207	
Pocklington G S	25,552	853
Pook P	683	
Poole D W	15,056	
Post R W	27,101	1,285
Poulton M J	28,538	8,829
Powell P L	16,223	
Prasad R	11,134	
Proctor V A	16,453	367
Propp G E	12,956	
Prowse L	9,804	131
Pruim W	12,618	
Pugh J	25,239	1,081
Purcell S L	11,921	157
Pyatt C	15,982	
Pyett H V	16,830	
Rai H	13,208	
Ralphs W F H	17,212	887
Randall S H J	10,134	
Reardon E F	15,324	
Redwick W	31,868	
Rees M J	18,847	
Renner M A	20,789	
Ritchie S W	11,690	
Roberton T	24,102	155
Robertson R	9,897	
Robson C G T	7,835	
Rodewoldt D R	12,486	
Rolf C A	4,239	
Romyn T	7,380	
Rosenthal J	10	
Ross A D	65	
Ross M C	34,228	2,705
Rossander K	20,861	
Rush J L	28,372	628
Russell L D	14,864	
Rutherford G	4,823	
Saiki F	14,866	
Salary Recoveries BCGEU	(3,134)	
Sam L	17,212	
Sanderson D E	14,460	
Sanderson M	25,270	
Sanguine M J	13,248	259
Schaefer W L	14,864	
Schneider T E A	17,212	
Scott M	9,293	
Scott M C	14,450	
Scudamore E	15,030	
Shain J	14,424	
Shaw J	14,031	
Sheehy M	26,021	
Shinkawa T	1,951	
Shroff S	13,981	
Shubrook B J	10,994	1,398
Shumka L	8,027	
Sibbald E E	25,284	
Sickman J M	27,233	
Sidhu P	17,212	
Sidney R	11,593	
Sims R	18,646	
Slater J	36,861	1,400
Sledz M A	17,212	
Smith E F	36,951	10,005
Smith F S	26,419	4,972
Smith H	13,500	
Smith J H	18,835	990
Smith J P	16,297	
Smith P	6,501	
Smith P J	22,977	4,094
Smith R E G	35,675	371
Smith W J	23,272	2,984
Snickars P G	27,016	4,272
Sorensen E B	10,562	
Spearing D E	18,015	
Stearn G D	21,122	
Stevenot W	11,293	
Stewardson T L	25,300	1,930
Stewart B	14,460	
Stewart B J	14,800	
Stewart D A	18,298	
Stewart K G	43,662	3,255
Stewart W G	1,341	
Stoddard K	14,464	
Storey J S	16,277	
Streifel E	18,253	
Stubbs W G F	28,870	1,901
Swenor P M	4,557	
Swinton D	18,242	
Tait T M	25,300	959
Tanaka M A	19,395	107
Tang M	4,835	
Tant D A	36,520	1,926
Taylor I H	6,904	
Terry A J	25,031	697
Thain P	11,930	747

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS — Continued

	Salary $	Travel $
Thomas C E	18,475	
Thorau K A	23,852	1,027
Thornton H P	17,262	
Thwaites C	14,357	
Timms L G	15,484	
Toews H	15,161	
Trim M W	13,509	
Truesdale L D	25,300	164
Truesdale R R	25,039	128
Tsang A	15,409	
Tsukijima J	19,130	
Tufford J B	25,300	4,661
Van Doesburg C A	29,251	872
Van Raes L I	17,212	
Vandenboomen H J	13,095	
Vanderelst J	4,623	
Varias L B	269	
Vitaro L	15,538	
Volden B A	398	648
Voynovich M	25,300	2,251
Walton I	14,002	
Wanstall A	30,813	1,272
Wark L	7,657	
Wasmund G T	24,196	
Watch M	10,394	
Webber B	17,364	340
Weisgerber M	6,068	
Weitzmann V A	14,672	
Welbanks D P	35,134	941
Wershler E	28,336	187
West R	13,060	
White J	10,079	
Whiteley F G	35,134	88
Wilkins L P	15,691	
Wilkinson B	25,812	1,865
Williams A	11,417	
Williams C A	18,373	807
Williams H	16,401	
Williams K A	13,872	
Wilson V	17,167	
Winn D R	25,300	3,226
Wise J	14,864	
Wong P	28,851	
Wood M L	31,470	388
Woodley S D	14,261	
Woods G	22,225	299
Yaremchuk E L	15,845	
York S	13,929	
Yorke D C	17,076	
Young D	14,480	
Zeleny K L	17,259	
Zurawski C	27,644	2,778
Transfers	(9,209,162)	(324,394)
Totals	0	0

MINISTRY OF ECONOMIC DEVELOPMENT

	Salary $	Travel $
McClelland Hon R H Minister	11,626	6,121
McCarthy Hon G M Minister	19,657	6,243
McKeown J Deputy Minister	66,325	1,820
Peel A L Deputy Minister	83,026	14,706
Ainsworth D M	4,371	
Aitken S A C	21,563	
Allen P	23,699	
Alley A G	33,467	907
Anderson D J	30,387	2,225
Anderson D R	29,827	
Artz G P	27,511	18,108
Back I H	41,819	3,737
Barnden A M	17,476	
Beatty G E	45,458	5,312
Beynon T G	51,496	357
Bittner B B	38,058	
Blair G R	47,654	6,464
Blair W A	8,552	24
Blake R D	8,358	
Boates S	35,133	
Brennan S L	17,135	
Bridges G	10,063	138
Briggs D N	21,070	
Broadworth L A	5,206	
Bruce H G	13,297	
Bullard F S	40,202	8,896
Burgers W H	35,798	858
Butler D P	11,721	660
Butler S	21,019	
Caple C N	53,156	5,318
Carreras R A	2,448	
Carter M T	11,107	
Casasempere A	14,235	7,939
Cator B R	40,886	2,718
Catterall R	18,615	
Chittim G P	44,915	5,487
Chok M	7,108	
Clark A R	38,311	
Clark M G	54,996	5,235
Clark M L	18,540	
Clarke E A	20,552	325
Clarke S J	19,716	
Climo B G	40,202	2,248
Coates C	18,245	
Coldwell L M	23,722	
Collerman A	34,711	3,199
Colville J R	14,438	1,085
Coumes A	1,555	
Cowan D J	36,644	2,653
Culbertson S F	14,848	8,684
Dary C G	54,996	8,278
Davies M J	21,049	
De Caire L D	1,538	
Depocas G	45,279	3,696
Dolsen B M	50,112	7,724
Doppert B	6,810	
Dowler J A	42,619	871
Dring D H	43,842	7,953
Dufour G A	30,136	
Earmme S Y	41,798	148
Easton J E	12,077	623
Edgington L M	10,551	
Edwards I M L	8,203	173
Eggleston D	17,407	1,591
Emberley U H	9,445	813
Estes C S	21,257	
Food R A	72,681	15,458
Fraser A	5,943	
Fraser L	6,078	
Fraser T J	1,045	
Freeman W E	47,056	1,559
Gardner P L	14,290	2,162
Gardner P N	38,557	2,977
Gawalko D A	761	
Geerdink N A	40,202	3,031
Godfrey R J	12,384	
Gower K	20,471	
Graham C	13,788	
Gran C M	16,769	176
Gray J B	53,612	2,699
Griffin D P	40,139	973
Grimmer D M	11,930	315
Gubbe R M	45,279	3,344
Guthrie S	12,023	616
Haak G M	396	
Haines A J	24,492	23
Halak C L	8,258	
Hamdi L F	20,257	
Hansinger B	20,080	
Hargreaves D	44,225	3,063
Harper J A	6,794	
Hart A H	9,563	2,897
Harwood P L	39,563	3,972
Henry K L	5,144	
Herman F D	53,764	3,036
Hewett J	36,629	7,591
Holland R H	14,539	1,419
Hollett S R	57,674	5,567
Hong S A M	20,213	
Hooker H F	32,737	4,645
Horne G J	51,222	248
Horswill D H	21,701	13,265
Horwood J A	41,255	349
Huggins C D	15,042	
Hunniford D L	11,283	
Hunter L J	2,185	
Innes S C	8,223	
Inouye C	22,337	77
Ismail K H	20,332	12
Jackson D	36,629	2,591
Jackson M K	9,201	221
Johnson C A	8,988	
Johnson G	24,906	
Johnson J P	41,842	358
Johnson M M	21,255	
Jones D E	36,923	1,232
Kellock J L	4,592	
Kennedy R G	45,279	1,054
Kierstead K C	6,620	
Kishigweb L K	17,152	
Kittredge M A	38,942	
Knight D O	13,703	
Kowal J M	3,785	
Kozak E L	13,593	4,808
Laliberte L M	8,196	
Lam P C C	11,955	4,090
Lamoureux J M	2,678	
Laroche S A	17,571	
Lewis C	496	
Lewis D M	12,865	
Lillico R N	9,173	100
Loader D	14,687	8,091
Lofthouse M	39,748	6,847
Louis M	5,972	
Lubinich W M	18,851	
Lukaitis C M	31,729	1,549
MacAree D	51,079	2,273
MacDonald E B	14,616	2,048
MacDonald S A	6,620	
MacFarlane J D	43,846	2,203
MacGibbon D E	13,264	
MacInnis R W	42,865	94
MacLean P J	22,760	692
Mak K K H	38,365	2,714
Malcolm G C	18,782	
Malkinson W H	58,484	12,417
Man P C Y	39,464	3,152
Manraj N	6,620	
March D R	11,165	2,014
Marlatt D E	24,384	15,845
Marshall J D	9,956	
Mason J W	35,572	
McBride G	47,705	3,679
McClure S B	22,978	
McCullough R A	26,403	
McDonald V A	9,964	
McGivern M D	33,985	583
McKay G L	44,615	19,409
McKay J M	48,606	2,234
McKenzie B D	28,902	776
McLean D C	6,777	
McMahon B A	44,416	20,099
McMullin K M	6,620	
McRae D G	41,819	
McReynolds W P	62,755	5,512
Mellor I K	41,842	1,558
Middleton H R	17,201	416
Miller S	45,458	1,625
Minnion P G	38,366	3,611
Moore K F M	22,430	
Morrison L D	17,645	
Neelands C H	500	
Neill C K	19,262	
Nelson C D	62,688	11,239
Nescar V J S	19,540	
Nettleton C M	5,773	
Nussbaum H O	3,672	
Palmer M A	21,989	484
Panzenboeck E A	23,639	
Parrott L P	5,764	
Paul N J	49,507	1,359
Perez De Tagle O G	41,819	
Perez C	19,437	
Picard R A	12,530	
Piccinin D M S	14,793	1,290
Pietraszek E T	45,458	2,634
Poliquin R D	24,812	384
Prentice T A	17,255	2,960
Purdue R N	7,903	145
Ralston D E	43,072	2,481
Rife P F	6,771	
Robbins K L	6,819	
Robbins S P	10,356	
Rogers P	29,539	
Rokus B M	20,515	
Roueche K L	35,577	918
Rucki J	41,255	1,680
Rusman J	3,745	
Russell S G	6,370	
Sam R M	19,337	
Sandve G P	44,489	613
Santosham T V	14,965	16
Sauder D E	5,805	
Schafer E W	2,435	
Schoorl F A	20,108	
Schultz R D	13,036	160
Scobie G W	40,228	2,580
Seltzer P A	36,185	7,800
Semple C M	17,661	
Semple K L	6,544	
Sheehan S J	45,279	2,380
Sherwood P A	33,967	101
Shillington V	23,547	
Shugarman H R	4,268	
Sinclair L H	18,062	499
Singh H	59,748	2,218
Skakun E C	21,061	
Smallenberg G A	21,595	2,940
Smith K G	45,279	20,104
Sorel E J	45,616	1,370
Steele R W S	3,221	482
Stevenson B W	16,300	1,316
Stewart F J	23,708	103
Stowe N F	7,982	6,182
Strain G A	36,884	
Sturrock W J	12,527	
Thompson W M	7,452	154
Thomson A M	14,375	1,712
Todd K L	29,110	2,148
Tompson A E	22,004	
Tourangeau G E	20,060	
Towle S L	2,022	
Track M J	13,388	
Truax K L	1,280	
U.S./British Citizens Payroll	103,480	
Ubungen C S	20,119	
Uretsky J	43,729	191
Vachon B L	20,015	
Vail J	882	
Vaillancourt J P	7,671	
Vasanji N	6,654	
Vermette A W	8,106	
Vincent L L	44,011	2,453
Von Hagen H	35,222	297
Walker S N	40,202	7,365

MINISTRY OF ECONOMIC DEVELOPMENT — Continued

	Salary $	Travel $
Walton D B	43,958	1,672
Warburton B E	55,461	2,318
Wehrfritz H C	11,576	246
Weins L	12,270	
Weir G R	38,557	340
Whitaker R A	41,819	365
Whitters J E	11,625	259
Williams C	19,709	
Willis C L	6,435	
Wilson L L	8,193	
Wilson M H	7,519	
Winn D C	3,065	
Wong W M	14,110	
Wright A T	35,270	156
Wright D G	38,773	7,643
Zuyderwijk J J	34,387	2,370
Unallocated benefits	1,683,782	
Accrued pay	15,000	
Transfers	1,173,877	173,519
Totals	9,286,994	638,109

MINISTRY OF EDUCATION

	Salary $	Travel $
Hewitt Hon J J Minister	11,626	6,137
Brummet Hon A J Minister	19,657	1,513
Carter R J Deputy Minister	82,325	9,494
Abel D C	43,551	6,192
Adams D S	635	
Adams H	31,741	593
Adams L B	19,551	
Adams M H J	302	
Adams P J	7,219	
Alexander R M	7,549	
Alexander R N	535	
Allan J	35,536	
Anderson B D	60,620	11,301
Anderson J K	21,837	
Anderson J L	23,714	1,299
Anderson M	9,370	
Arber D J T	8,302	
Armstrong H K	3,823	
Armstrong S	12,940	
Arnet C P	18,514	
Ashforth K E	21,256	
Astin E M	33,370	
Auchinachie V J	1,658	
Babb L	11,592	845
Bain G A	21,761	
Bain S	2,808	
Baird D	20,465	
Baird M	1,931	
Baldwin S D	20,685	
Bales D C	513	
Banks C H	27,156	
Banning J E	3,117	
Bannister K P	19,559	
Baptiste C	7,416	
Barber J L	19,135	
Barber K C	12,388	
Barber W J	19,559	
Barkley V E	11,392	
Barr P	5,715	
Barrett M	12,382	34
Bartlett J E	20,119	
Bartunek F P	33,730	914
Bateman C H	475	
Baxter J W	557	
Beal M J	23,976	
Beal S	19,617	
Beecham J W	302	
Bekkering H F	32,583	
Belanger D C	16,718	869
Bell C W	12,954	
Bell J	20,411	
Bennett L	16,423	
Benson J	4,331	
Benson W S	19,670	
Bernard N	19,498	
Bertrand S L	317	
Biernacki M E	275	
Birch D J	9,780	
Birch J M	43,332	1,636
Black B A	15,825	
Blades A T	27,883	153
Bland C A	19,548	
Blight D P	26,625	
Boak D E	302	
Bodnar J L	19,330	
Bonderud G	302	
Bougie J V	29,554	240
Bowers O W	2,302	
Bradshaw G A	331	
Brady R J	9,515	
Brain R W	19,681	38
Brand J A	2,704	
Brennan S M	13,273	
Brent J G	1,077	
Bridges A	302	
Brouwer S J	7,463	
Brown R D	497	
Browning M M	533	
Buchannon D S	2,182	
Buckham T H	31,928	662
Buckingham R W	23,546	30
Bunney G L	638	
Burch A	492	
Burkle E F	42,088	
Burleau J M	11,803	
Butler A V	22,121	
Byrne D M	16,030	
Byrne M	1,035	
Cahill M	3,132	
Caldwell B L	266	
Caldwell D L	17,627	
Caldwell J R G	670	
Callaghan L C	4,760	
Cameron I J	47,724	5,478
Campbell E S	19,813	
Campbell L M	302	
Carbol B C	51,217	7,894
Carlton S	5,325	
Carmichael R	4,157	
Carrie N F	25,642	354
Carswell L	23,401	
Carter E S	6,648	
Catala S L	1,188	
Cerminara M	18,379	
Chamberlain T D	296	
Chan V	20,108	
Chang L M P	294	
Chapman R E	19,481	
Charbonneau A	14,717	
Cherniak J F	10,457	
Cherrington E D	51,822	5,377
Cheung K W	20,920	
Cheveldave H	994	
Choy B A	302	
Churchard M	34,482	
Ciammaichella N P	520	
Cipryk L A	435	
Clark C L	46,082	140
Clark G G	13,656	
Clarke E I	15,267	
Clarke M E	36,162	432
Clough P	17,770	
Colasanti G	3,274	
Connolly K A	8,744	
Connolly R L	46,074	4,657
Connor T G	21,061	792
Contini P I	1,492	
Cool L R	11,786	
Copeland K S	13,037	
Copeland M J	21,052	
Cordner K L	715	
Cordner K L	453	
Cornelius R W	4,156	
Cowan S	19,139	890
Craigie C J	266	
Crawford C W	11,862	
Criss L D	23,316	
Crothall M S	21,049	
Croucher S	1,058	
Crull D	20,037	
Cunningham B J	29,538	
Cunningham D B	680	
Cunningham T	417	
Curtis S	19,484	
Dacey Y P	20,108	
Dallin L L	324	
Dalzell E J	20,153	
Danby G	20,278	
Daneliuk B	18,597	
Daneliuk C	72,732	6,703
Davidson J	19,113	1,039
Davis C N	17,414	
Davis E A	21,595	
Deforest R	7,537	
Dermott T	2,517	
Deryk E M	15,270	
Desharnais W J	62,152	5,359
Dick S	19,060	
Dillon D R	302	
Doak S A	9,984	
Doran M L	19,764	99
Downes D F	19,372	
Doyle J L	37,258	
Drislane D A	571	
Dudley J	4,323	
Dunbar K	473	
Duncan C K	1,058	
Duncan G	23,069	
Dusseldorp C A	21,475	497
Eastaugh J G M	36,255	4,377
Edgar E N	21,737	
Edmonds D M	1,866	
Edmonds R B	15,895	
Elliott B N M	4,505	
Elliott D A	20,113	
Ellwood T G	58,447	13,351
Elwell R N	21,383	
Elwell T S M	19,632	
Emmal M	1,830	
Ensing G W J	48,377	4,888
Eriksen M J P	29,852	284
Escude V M	1,522	
Ewanchuk M H	37,950	860
Faris R L	785	
Farrell C I	3,834	
Fast G P	7,314	
Faust G	14,001	
Fawkes V	22,005	
Fearon M A	31,566	2,169
Fehr J L	8,352	
Ferguson A	19,576	157
Fiddick M L	3,788	
Fillipoff J F	19,460	
Findlay D P	317	
Fischer W H	13,689	
Fisher G L	993	
Fisher H E	6,269	
Fitzgerald K	30,153	
Flanagan A	250	
Fleming J R	75,132	8,889
Foreland M E	342	
Foster N T	21,837	
Fougner D	11,286	
Fournier C	38,762	4,960
Fox B	1,152	
Franchi L M	2,049	
Fraser L	302	
Fraser P	27,528	
Freeman V	24,964	416
Friedrich D E	27,511	704
Frisk J A	13,433	1,053
Fuller J W	36,132	
Gage R	36,984	1,148
Galego L M	294	
Gamble G	48,436	
Gardiner T	26,529	
Garner E	19,117	
Gawley B E	2,182	
Gellatly D H	1,852	
Gellatly L B	1,874	
Georgiou A	11,713	
Gibson J V	5,032	
Giles G W	26,694	2,672
Gladstone C	25,268	
Glegg P J	18,169	
Gnam D L	15,124	
Godfrey M E	20,108	
Going J V	6,720	
Good G L	31,573	177
Good T	56,566	2,893
Goodridge L W	22,013	
Gordon M	622	
Gorse E G	4,548	
Gosse E A	34,439	
Gough I H	2,803	
Graham M	17,119	
Grant I L	38,557	
Gray B N	9,927	
Green B L M	21,050	
Green K L	6,087	
Grimmer D L	309	
Groutage W L	52,307	5,322
Gurr S J	1,183	
Gyorfi C	10,111	
Hadley C L	12,079	
Hamblin M A	12,598	175
Hamilton S	3,139	
Hammond M	1,462	
Harder D G	1,118	
Harju H	250	
Harland L	20,120	
Harrison D A	1,002	
Hart G	21,164	
Hartley B L	21,763	
Hartnell C T	21,842	
Hartwig D L	64,235	17,028
Harvey S R	545	
Harwood B G	21,633	

MINISTRY OF EDUCATION — Continued

	Salary $	Travel $
Hashka J V	1,053	
Haylett C A	31,660	
Haynes N J	1,737	
Haysey K L	11,488	
Heale J E	20,041	187
Henderson S M	21,926	
Henkel J L	6,552	
Henley C J G	19,128	
Henley J S	1,261	
Herbert A	8,340	
Herring S K	13,871	
Hicke A M	258	
Higo S	19,471	
Hill D B	31,642	52
Hill J A	590	
Hocking V V	4,253	
Hoebel M	45,230	2,414
Hoeflok A G J	17,524	28
Hollifield A A	34,514	
Holmes J A	44,343	437
Holmes Y M	19,559	187
Holt L	302	
Hovgaard M	302	
Howard G	37,368	398
Howard M	969	
Huber B	20,145	38
Hughes D F	2,101	
Hughes L C	31,461	530
Hunt L K	31,418	1,023
Hynes N	324	
Hyslop B	5,271	
Ibbot I J	3,274	
Ife E A	27,578	
Ikle P A	20,610	
Irvine N J	1,024	
Isaac L L	18,524	
Jackson N O	50,090	4,136
Jackson P A	22,399	2,254
Jacobs K	1,288	
Jadresko J	4,406	
James A D	21,061	
James D E	33,499	
James J E	19,553	
Janas K D	10,208	
Jang E K H	27,578	
Jansen L E	435	
Jeffrey C P	2,968	
Jennings A H	706	
Jennings B	25,426	
Jervis J L D	24,996	
Johnson D T	34,826	67
Johnson V J	34,202	2,365
Johnston W B	53,353	639
Jones D	2,039	
Jones J	435	
Jones K L	345	
Jones L M	17,725	
Just B	275	
Kahle R M	660	
Kaivanto L J	324	
Kava M W	19,998	
Kava T	535	
Keeler S B	15,084	76
Kennedy S A	21,516	
Kerr P D	13,310	
Kjekstad P	15,390	
Koculyn I J	1,220	
Kolbinson J N	20,920	
Koski P	19,406	
Kreuchen R A	21,441	16
Kristiansen D M	13,425	7
Krueger P A	6,519	
Kubisheski M	1,085	
Kubisheski S C	24,813	
Kuisma D J	17,982	
Kumka D H	31,164	1,728
Laberge S	302	
Lambert D G	16,156	
Lambert D M	20,163	
Landry U M	19,455	
Lang C J	20,525	
Langridge R E	513	
Lapawa M M	37,574	
Larochelle D J	10,785	
Lau E Y P	49,044	13,399
Lau H Y	26,554	
Lavelle A R	7,023	452
Lawton B	27,651	265
Lee A E	22,087	
Lee A M M	7,383	35
Lee S P	21,761	
Leong K L	1,256	
Lerose F A	20,119	
Lewis J C	3,024	
Libick H H	5,196	390
Linn R M	14,492	
Little C	17,516	
Lloyd D L	973	
Loehde H M	19,559	63
Lofthouse N J	35,108	377
Logan L J	26,297	386
Logan N D	18,592	
Lowe K	20,292	
Lozoway L A	9,411	
Lynch S	9,598	
Lyske G W	28,377	234
MacBeth S L	16,101	
MacCoy R	9,088	
MacDonald E	12,214	
MacDougall L D	19,245	
MacIntosh R	21,009	
MacKenzie S E	1,585	
MacKie C P	19,228	
MacLaren D	331	
MacMillan C A	6,774	73
MacMullan C S	2,787	
MacRae C N	435	
MacRae D R	738	
MacRae J	20,737	
Madden R P	29,542	
Maddison D R	30,153	
Maloney D K	1,130	
Malovec V R	17,885	
Manniche B	19,694	
Maris L	19,951	
Marshall S	17,434	
Marshall T J	440	
Martin H L	444	
Martin J	20,096	
Martin J	4,507	
Martin J I	19,048	
Martin L J J	23,181	
Martin S J	19,597	
Mason J H	580	
Matsu B A	31,780	742
Matthews J K	44,434	12,405
May R C	40,161	
May T	18,318	
McArthur C M	34,183	3,447
McCandless R C	648	280
McCarthy-Igo P	19,812	
McCarthy D J	29,952	
McCullough K A N	1,563	
McCurrach M J	23,569	
McDonald E M	22,075	
McGraw J	23,178	1,218
McIntosh R B	580	
McKay D C	296	
McKelvie P G	11,005	
McLaughlin L M	33,478	2,122
McLeary H J A	26,922	111
McLelland D S	719	
McLeod F D	444	
McMuldroch D P	18,287	3,028
McPherson J H	27,542	517
McVie K A	7,623	83
Meier L J	5,188	
Melnyk A V	1,212	
Meredith J D	2,408	
Milikic F M	39,348	40
Miller J	302	
Miller N E	41,812	
Mills G	50,562	10,244
Minto H	48,018	14,527
Mirams-Harrison M	29,249	1,450
Miranda J H	18,272	
Mirsky E J	14,030	
Morgan A K	16,437	
Morgan S	13,377	
Moriarty D E	19,179	
Morris S	19,650	267
Morrison D	535	
Mossie W	29,047	1,115
Moufidi H	302	
Mouner A C	22,985	29
Munch P P	27,668	226
Mundy P	20,140	
Murray C	1,080	
Murray K	598	
Mussio J J	64,953	6,011
Myers D L	435	
Myers H E	28,414	1,468
Nagra P	18,850	
Nakamura J N	4,973	
Naylor W B	50,777	5,462
Newall M E	3,209	
Newberry J F	939	
Newman D E	54,262	418
Nilson E B	1,350	
Nishiyama S J	15,626	
Northover P J	45,799	3,980
O'Dowd M L J	30,144	
O'Neill P M M A	331	
Obermeyer A E	13,248	
Okros R D	12,279	804
Oliver K A	20,109	
Olsen A	3,242	
Omae Y	5,364	
Osselton L P	20,119	
Overgaard R M	55,414	8,680
Pacholok V C	23,350	
Pain K S	25,278	2,471
Painter J I	8,231	
Pangka F	21,541	596
Panter C G	22,657	1,230
Parent S T	19,333	
Paris M G	23,988	
Parker R J	577	
Parkes M G	2,963	
Pasquale J M	473	
Patterson F F	22,007	
Peachman J A	23,184	2,821
Pearsall M L	19,979	
Pecorelli R	20,235	
Perkins K H L	21,116	
Perret M R K	11,862	
Peterson J D	9,775	
Peterson M L	302	
Petrie D	2,266	
Petrie T L	294	
Pflager S L	23,666	
Phillips K	3,053	
Philp D E	21,061	304
Philp D L	435	
Pickett L W	23,835	
Pierce P J E	435	
Piluso E R	10,190	
Pollard P J	26,625	
Poon F S H	32,038	1,232
Prince D K	294	
Propp B G	21,055	
Punshon S M	18,496	
Pushie F M	5,482	
Quadir A A	17,550	
Radtke J O	24,269	444
Randle J S	6,242	
Rattray G I	12,006	
Reay-Nesbitt G J M	284	
Reed E M	20,989	234
Reed J	595	
Restall L L	35,903	1,226
Rhodes C J	20,714	62
Rhodes M A	50,460	147

MINISTRY OF EDUCATION — Continued

	Salary $	Travel $
Richardson M	9,541	
Richdale L M	1,359	
Robinson C A	17,598	
Robinson J L	2,351	
Roscoe M	55,929	1,093
Rose L E	20,115	
Ross L	18,987	
Rossner C P	22,910	
Rossner T	3,630	
Rowles D G	4,417	
Rubidge N A	722	
Rudge D E	1,368	
Rudosky L A	48,388	3,733
Ruggles R H	696	1,916
Rupp-Zimmerman C	12,660	
Ruppel A C	30,585	
Ryan D J	17,215	
Sabourin J E	18,661	148
Salary Recoveries BCGEU	(572)	
Sam A J	36,162	
Save N	4,363	
Scharbach N	20,642	
Schiller M	11,774	
Schultz R R	22,791	
Scott B A	302	
Scott L L	20,119	
Scott S G	1,175	
Seaholm N E	13,519	
Sedgwick K H	24,917	354
Sekha B K	23,554	269
Selkirk I M L	3,261	892
Severson C M	12,039	
Sewards A M	8,932	
Sharpe S W	495	
Sheffield J M	2,856	
Shenton M J	9,486	
Shepard L G	28,555	
Shillington V	1,513	
Shoop M C	45,931	2,097
Sigurdson J D	27,284	
Simpson C A	8,288	
Simpson J M	6,988	
Sinclair R A	19,475	
Slett S A	27,578	
Slusarczyk K	37,171	
Smith C A	317	
Smith G G	25,017	94
Smith K A	11,454	
Smith L E	250	
Smith V A	5,221	
Smyth D R	59,421	10,992
Soler C	16,235	4,350
Southwell J F	22,385	
Spargo S	250	
Spearing R L	30,144	
Spencer M M	31,047	29
Sprague N I	20,100	1,655
Springer K C	18,916	
Sproston C	3,234	
St Pierre G	11,031	
Stack A M	31,899	91
Stadler K M	294	
Starling K C	50,086	11,346
Stavdal W	41,018	697
Stephen J	7,182	
Stephenson P C	1,199	
Stevens N	6,963	
Stewart A M O	24,384	
Stewart R J	1,343	
Stokes M	5,121	
Stone S L J	38,682	110
Stott S T	31,573	190
Stowe C A	17,162	
Stringer I P B	22,645	
Stufano R E	5,664	
Sturko D	40,098	1,376
Sunter R E	284	
Swalehe M L	10,632	109
Swift H T	21,720	
Swithin D S	435	
Sykes C A	19,660	
Syme R	44,226	8,931
Symes L L	9,022	
Symyk A J	23,181	340
Szaniszlo A R	281	
Tait C D	8,474	
Tait F	9,769	
Taylor P	3,623	
Tersianoff M	19,492	
Thompson J	5,276	
Thompson L J	853	
Thompson S A	12,482	
Thorau K A	365	
Thorpe D S R	20,369	
Tizzard M I	17,152	
Tomusiak R F	3,604	312
Tuttle J M	19,553	
Vale W H S	18,272	
Van-Apeldoorn K	35,693	572
Van-Bassen A J	302	
Vater B A	23,252	2
Vickery R B	33,249	201
Vink M P	21,060	
Vink S G	25,666	886
Volden B A	9,768	
Wade F E	19,927	
Wagner I	9,461	
Wahl S W	20,551	31
Walker E E	41,221	1,829
Wall G G	72,412	10,305
Walsh J	62,953	309
Walsh S	266	
Walton C M	15,432	
Ward J	23,533	
Warren F V	21,783	
Warren J	16,800	
Watson C M	428	
Watson D D	1,037	
Watson J G J	17,564	
Webb J C	22,016	
Webb S	1,226	
Webb W A	5,343	
Wesley L D	24,462	
West G R	19,478	
Westby K C	17,765	
Wharf L E	20,088	
Wheeldon L D	19,670	
Whitfield M J	24,518	
Whittaker S D	8,485	
Whitworth D	514	
Withers J A	28,962	399
Wong A K	31,609	6
Woodsworth M E	294	
Woodward S W	47,344	82
Wright D J	35,508	1,299
Yasui S	19,406	
Yee J	18,020	
Yelland A	1,476	
Young C E	26,415	1,649
Young J D	294	
Yovanovich M	168	
Zanelli B E	19,157	
Zarelli E N	19,032	
Zarelli P J	5,395	
Zarelli R J	653	
Zimmer G C J	30,784	
Unallocated benefits	2,059,517	
Accrued pay	(674)	
Transfers	(404,789)	(14,711)
Totals	12,295,428	331,405

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

	Salary $	Travel $
Brummet Hon A J Minister	11,626	4,293
Davis Hon J Minister	19,657	4,853
Illing R Deputy Minister	78,257	21,364
Addie G G	47,106	3,816
Allan J	58,219	5,888
Alldrick D J	47,106	2,198
Amos C P	19,534	
Anderson D	16,319	
Anderson D L	26,694	798
Anderson E	20,155	
Anderson M	12,897	
Archibald P L	35,577	1,026
Armitage D M	25,351	
Armitage J L	26,676	
Armour H A	34,826	5,066
Arsenault G	21,958	
Attariwala P S	47,972	140
Babb L	9,828	
Baker M L	34,138	
Banky J J	44,685	1,111
Baraniski I B	1,366	268
Barry B J	4,307	
Beach W A	32,165	2,396
Bell W G	20,583	
Benedict F A V	20,495	
Bennett T R	42,864	974
Beswick J E	35,911	9,777
Bhagwanani B	35,577	1,126
Bibby D	6,769	
Blaney D C	17,884	
Bogyo J M	53,589	3,998
Bone R	48,711	3,842
Booth R	50,557	4,501
Borsholm C	22,843	189
Bousfield K	20,119	
Boyd K	20,105	
Brenner J E	34,834	3,583
Bridges G	35,785	646
Brow R F	28,255	3,832
Brown B	17,349	
Brown D W	16,920	1,034
Brownell R N	39,436	1,863
Brueckl K	38,830	680
Bryant T E	19,575	
Bull G	26,676	3,815
Bunton T E	20,205	
Burroughs T A	20,119	1,362
Burt J H	28,255	
Butler D P	19,479	
Byrnell P L	20,119	106
Carlow S D	5,463	
Carlson R E	23,693	139
Carriss M J	4,662	
Carter T G	50,593	7,032
Carver L M	20,529	
Cazes B A	26,676	2,951
Chan J	26,982	
Chan N H	21,061	253
Chatton T C	40,685	1,690
Chaudhry M A	29,232	890
Chicorelli P	31,327	427
Chicorelli S C	26,609	
Chong G	20,292	
Church B N	50,593	4,028
Churchill L E	20,119	699
Clancy J F	51,630	5,413
Clark R I	3,327	
Clarke K F	10,296	
Coad L	23,627	2,370
Colbourne K	3,337	
Collicott L A	20,371	
Collins S	5,016	
Conte R J	35,451	3,278
Cormack A	23,538	
Crapelle M	856	
Crawford S A	11,871	135
Croft S I	4,096	
Crook R L	44,145	5,754
Dakin T	19,538	
Davidson J	11,340	
Davies A C	23,486	
Davies G W	982	
Dawson V E	58,632	9,437
Dayton J P	15,670	
De Niverville P	1,393	
Delacretaz J P	29,238	
Delroy C M	13,974	
Dempster K	27,185	
Device C T	2,776	
Dickson G	21,061	1,268
Dirkson M	6,848	
Djafar-Zade D	26,698	
Dolman C	20,109	
Douglas G W	37,413	1,219
Doyle P	16,413	
Drinkwater R G	51,673	5,842
Drown T	2,632	
Dudas B M	50,593	2,185
Duff R G	41,513	421
Dufton P L	6,577	
Duncan W	22,016	
Dupuis H	557	
Durie R W	69,062	8,026
Dyck J D	4,647	
Eltony M	6,042	
English D L	12,073	
English J J	27,150	
Errington J C	47,392	4,455
Faulkner E L	47,106	3,164
Fehr D J	19,660	
Ferguson A	12,145	
Ferguson S	18,922	
Ferris S E	22,016	727
Fisk O	451	
Fitzgerald P	21,169	
Flemming R L	622	
Fletcher R J	59,841	6,401
Flynn D W	43,243	8,776
Foofat S	4,148	
Fougner D	8,011	
Fournier M A	23,009	571
Fraser D	24,384	
Freeman M E	18,325	
Friesen B F	9,981	402
Fundas A T	13,387	603
Fyles R A	53,946	9,783
Galati R	19,863	
Galbraith D M	45,354	3,485
Gallard A M	29,508	719
Gann C S	23,735	13
Gann F L	18,249	
Garrison B A	44,334	2,669
George L M	27,161	
German G R	45,138	3,383
Gibson G E	28,354	
Glover E L L	6,351	
Glover S G	19,559	
Godfrey R	38,084	344
Goldsmith G J	21,041	163
Good B H	44,951	5,785
Gordon B	19,907	230
Gordon B A	35,686	4,337
Grady C V	8,947	
Grant W J	57,815	2,738
Grassick D I	17,135	
Green A M	19,538	
Greene J J	20,119	372
Greiner J	47,719	2,765
Grieve D A	45,851	2,464
Grunau J	51,810	1,951
Guilbault A B	42,473	1,185
Gunnarsen A L	20,080	
Hadwell C A	12,942	
Hagen P L	29,554	2,442
Hague J J	43,663	4,254
Hall E J	35,786	4,955
Hamersley M B	32,165	
Hanaka W	17,429	
Hancock J T	51,518	4,306
Harkins P D	24,724	
Harper W R	33,722	9,240
Harris J	10,805	217
Harris M E	1,494	
Hawkes M	18	
Heistad R H	36,660	5,126
Helmer K	5,111	
Henderson G I	44,971	242
Hendy S	14,125	
Hesketh J	18,525	632
Hill B	20,052	
Hindmarch K J	55,789	5,381
Hladun G	4,329	
Hoenson R	1,087	
Hoffmann S T	27,010	
Holland G L	28,242	2,231
Hood P C	19,661	
Hopp R W	44,185	1,058
Hora Z	50,593	5,041
Hosking J B	22,143	409
Howell R V	1,716	
Hoy T	48,230	3,917
Hubbard K	5,638	911
Hudson J A	50,593	611
Hughes K G	34,873	7,757
Hummelen J H	48,315	7
Hunter S J	47,091	1,067
Huus P K	34,826	
Ingham E C	28,255	5,265
Ingram W L	45,914	
Jarvis J B	25,782	
Johner L M	22,653	
Johnson C	11,041	
Johnson D L	53,604	6,395
Johnson W M	43,918	5,107
Jolie L G	21,061	
Jolley R G	25,007	
Kadar L C	12,892	
Kalnins T E	48,058	192
Kelly R	18,970	1,271
Kent P	7,445	
Kenyon C E	35,577	265
Kerr C	19,693	
Khan H Z	15,904	
Kilby W E	50,508	4,210
Kilpatrick D B	56,968	5,881
Kinakin C P	476	
King R F	48,534	8,506
Koncohrada K M	41,516	2,478
Konschuh E	20,878	950
Koo J	47,106	764
Krezanoski D E	47,106	150
Krushen J	9,016	
Kumar R	44,968	7,889
Kwong J Y T	35,577	387
Larkin D L	5,857	
Laschuk M K	684	
Leach D	49,181	2,106
Ledgerwood J	10,759	
Leedham H J	25,709	192
Lefebure D	43,022	7,114
Legun A	45,857	3,872
Leneve E W	28,255	3,443
Leonard T M	3,395	
Levesque B	4,708	
Lewis J A G	59,322	3,737
Lewis R W	50,593	6,332
Lieutard D	44,315	2,473
Lockwood A R	39,260	843
London L J	32,165	997
Lovestrom J E A	29,027	6,234
Lowe S	3,054	
Lowe S H	27,026	
Luinenburg O	2,496	
Lum L L	20,112	
Lyon G B	25,301	
MacCulloch J P	49,652	3,703
MacDonald E A	2,534	
MacDonald G A	34,826	3,578
MacGregor E R	70,303	12,880
MacGregor H L	25,989	
MacInnis A A	32,951	384
MacIntyre D G	48,695	6,420
MacMillan D R	32,165	3,759
MacRae J M	47,127	1,863
Magee C I	26,190	514
Maguire B D	5,391	314
Mahoney A L	15,160	
Martin R T	47,299	8,511
Matheson A H	38,557	497
McAdam K A	47,106	31
McArthur J G	55,159	5,014
McConachie B A	28,270	5,202
McGinn R W	54,606	7,057
McInall H	16,139	635
McIntyre L	20,119	758
McKay B	340	
McKee B	28,016	
McKinlay B	49,106	4,874

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES — Continued

	Salary $	Travel $
McLaren G P	43,323	3,437
McMillan W J	55,159	2,313
McRae G B	52,203	13,395
Meek E O	25,301	
Mellor M	34,826	3,850
Meloche M	1,001	
Menzies G A	18,972	
Mercer C M	9,920	
Meyers R E	10,167	880
Michelson A C	55,276	1,488
Mignault J V	20,529	
Mohler G T	32,165	1,045
Moir R J	26,307	
Mordaunt B	20,099	
Morgan N	19,561	
Morrison S	14,732	
Morys I D	67	
Moule D B	28,192	2,398
Mullins E	2,498	
Murray D J	50,571	6,275
Napper D J	16,737	1,172
Newlands J D V	61,516	7,399
Nichols S G	22,577	
O'Bryan A L	35,886	4,799
O'Gorman D K P	60,462	2,032
Oates L B	27,918	1,126
Ostergaard P	35,891	1,259
Pakalnis V A	50,851	5,281
Pan L L	2,201	167
Panteleyev A	50,593	6,984
Parcher S E	23,304	303
Parker A	32,165	6,453
Parsons M E	23,258	
Patterson C A	20,205	
Peachey G A	20,119	
Peacock L	19,559	
Peart J L	11,956	
Pellatt R J	41,637	3,386
Petch L	21,560	690
Phillips V G	20,432	
Player R E	26,676	102
Postans S E	17,630	
Preece R A	25,581	11,520
Prestwich P A	23,009	
Preto V A G	51,147	5,313
Proceviat S	19,391	
Pyplacz V	34,864	2,777
Quinn W J	47,671	4,598
Radford D E	18,236	
Rae V M	29,554	
Ralph P F	38,557	842
Ralph R V	9,142	
Ramin J E	24,020	174
Ramsay T B	47,106	
Rana P S	35,577	293
Rand W A	152	
Ratel A	30,694	461
Ray G E	47,106	5,034
Reidie S L	25,919	
Rennie L J	21,060	552
Rewers I H	19,176	3
Ricketts C M	18,792	
Robbins K L	11,500	
Robinson J W	50,593	5,343
Ross C C	20,483	163
Ross J P	31,703	23
Sadar E	48,711	5,357
Salonen L	17,152	
Sam L	17,712	
Satterfield R D	25,551	
Schedlosky V	12,446	
Schofield L J	45,458	2,859
Schroeter T G	50,721	8,739
Selby D A	33,877	671
Severson C M	9,022	
Simmons R D	5,415	
Sivertson L E	63,409	17,162
Smart D	3,376	
Smith C	20,551	161
Smith J	46,630	
Smith N D	31,579	213
Smyth W R	54,014	10,187
Snider D R	684	
Spanos I	39,078	1,089
Speak L L	20,490	156
St Pierre G	8,360	
Stangeland D N	32,821	6,439
Steele N P	18,390	
Stevenson J S	20,060	315
Stewart C A	26,307	
Stewart L L	2,231	
Stewart R	50,555	
Stone K	19,340	
Strauss I E	7,939	
Strom J M	7,489	
Stromotich F L	58,800	5,475
Sturko C L	27,756	312
Sturmey V E	19,121	
Sutherland J J	34,826	5,761
Switzer P J	28,466	3,456
Taylor M	70,892	11,522
Taylor M S	25,859	112
Thomson K	19,180	
Thorleifson S	24,180	622
Thrun E	1,401	
Tibbitt L M D	19,540	
Truscott S J	5,746	
Tu B	34,664	
Turner B J	49,532	1,437
Turner D	50,593	7,190
Turner D J	20,119	
Turner H S	28,255	2,236
Turner J S	20,119	
Turner S E	1,030	
Uppal G	19,583	
Vaal-Henke B A	19,694	
Van Oort B	53,358	1,523
Vaughan-Thomas T	49,712	3,165
Vermeer R	41,842	731
Vertone C	50,593	
Vilkos V V B	35,577	51
Vinluan O	17,541	
Voakes K	17,820	
Vosberg V	18,647	
Warford M J	16,058	
Waters B M	14,303	
Wedding P A	19,177	
Weeks N	1,181	
Weigel C A	19,496	
Wensley J M	24,647	358
Werner S	24,477	
Whale A M	50,539	4,496
White G P E	10,874	112
White G V	32,666	6,051
Whitworth I D	39,924	288
Wigington I	9,941	
Wigmore J A	35,577	1,088
Wilcox A F	30,153	516
Willett M S	13,143	
Wilson A L	27,833	512
Wilson C E	441	
Wilson J A	21,583	
Wilson W P	18,395	
Wilton H P	47,071	6,749
Wilton K D	2,773	83
Wong A	19,088	
Wong K M	19,559	163
Wong S S	47,424	3,197
Wong Y	42,195	715
Wood N J	13,728	129
Woodruff T M	20,935	
Worsfold M J	19,559	308
Wrean D L	23,124	443
Wylie E B	20,119	
Yarmie J	1,181	
Young S	1,335	
Young W M	50,923	1,859
Unallocated benefits	2,205,123	
Accrued pay	33,843	
Transfers	(476,959)	(265)
Totals	13,020,328	670,162

MINISTRY OF ENVIRONMENT AND PARKS

	Salary $	Travel $
Pelton Hon F C A Minister	18,818	2,078
Rogers Hon C S Minister	9,947	904
Strachan Hon W B Minister	2,518	4,037
Marr B E Deputy Minister	83,073	11,938
Abel H A	9,107	483
Ableson D H G	30,318	2,559
Ackerman A A	38,730	6,975
Adam M R	3,428	
Adamo V	8,266	
Adams L D	21,061	
Adams R W	35,577	418
Adams S R	28,255	1,712
Adamson D G	20,396	
Adamson D G	11,093	885
Adderley N F	26,662	
Addison J R	8,116	457
Adolph D K	29,676	1,105
Ahern T	4,405	
Aiken F E	20,119	44
Aird M	20,822	
Aitken B J	28,255	287
Akehurst B C E	37,681	2,965
Alam M K	32,165	2,069
Albertson P D	28,998	2,300
Albinet P A	17,384	
Albrecht K J	16,220	1,538
Alcock B F	28,255	1,810
Alde C N	3,046	
Alde P E B	28,255	
Aldrich R L	46,265	4,109
Alexander D	46,311	7,361
Algard J	26,050	2,790
Allan J	16,024	
Allen M L	20,632	
Allport A A	28,255	2,445
Anderson J A	19,327	
Anderson M M	20,119	49
Anderson N G	32,800	92
Anderson T R	11,924	155
Anderson W M	28,918	1,140
Andrews K I	28,255	1,409
Andreychuk W H	11,788	586
Andrusak H	40,161	5,372
Anfield R W	28,991	
Anthony E D	77,636	12,146
Arber J C	35,577	776
Archibald D	18,153	
Archibald W R	36,354	4,470
Archinuk M M	6,191	421
Armstrong J L	28,255	1,038
Arnold K L	18,272	
Arnold S R	25,525	1,464
Arthur W R	26,906	3,194
Ashley K I	30,138	3,182
Atchison L M	19,726	
Atkinson K T	28,918	1,097
Aubichon C	20,119	2,207
Aubry J A	6,671	
Augustin P D	12,951	
Auld W H	28,255	1,248
Auringer D R	9,107	768
Austin K H	32,165	611
Austin W G	24,384	
Axford F N	25,416	2,522
Axford K	24,206	
Baal G L L	26,676	
Bachman M B	25,143	221
Backmeyer R J	26,531	635
Bailey B A	8,370	346
Bailey L D	27,232	4,486
Bailey W	48,755	2,115
Baillargeon M K	47,227	3,540
Baillie D	9,019	
Baker B R	341	
Baker J A R	34,003	315
Baker M J	21,951	2,818
Baker R B	11,361	782
Baker R W	33,954	576
Balachandran G	40,274	844
Balkwill J A	30,369	
Ballantyne K D	26,676	596
Balser R W	31,474	796
Bandy P J	49,039	
Banera N G	47,106	4,290
Bannister M L	3,047	982
Barak L H	30,852	1,688
Barclay R N	26,573	
Bardal P N	46,933	1,801
Barker G J	16,037	737
Barker R J	27,218	
Barlow D L	35,607	237
Barlow D P	40,274	2,221
Barr B A	4,083	
Barr L J	32,165	217
Barrett R C	35,794	998
Barry S P	5,467	89
Barry T E	8,470	
Bartsch M	9,524	
Basok N S	25,524	1,072
Bates G F	26,676	2,532
Beatty J M	28,918	4,921
Beauchemin P A	2,950	
Bech P B	26,906	2,366
Beck G	17,619	335
Beck J L	6,290	1,111
Becker D	26,611	287
Beckett J M	8,827	161
Beets M L	40,161	5,013
Begg J M	5,655	616
Beirnes C	9,233	
Bell G J	26,877	2,112
Bell J M	26,312	3,961
Bell S L	15,918	
Bell T G	8,670	308
Belzer W P A	34,310	20
Bennett C J	18,225	
Bennett J M	2,767	
Bennett R C	40,786	3,322
Benson W A	53,919	393
Benton D S	10,114	179
Berg L	10,236	604
Bergen R	26,891	2,457
Berggren V A L	20,295	
Bergman L A	47,150	3,011
Berney D R	8,013	328
Berry D	31,096	59
Bertoli S D	24,384	
Besler D P	25,293	76
Bethell G	600	
Betz G G	9,107	382
Bevan B J	28,248	4,570
Beyer H B	4,281	
Bhattacharyya K K	49,993	2,609
Bigelow M N	15,241	
Billings R R	27,822	1,622
Billings S J	24,206	160
Bindra K S	47,865	2,336
Black E A	17,722	2,477
Blackburn N O	12,962	2,391
Blackstock L J	3,903	
Blaney S G	26,668	2,539
Blaus D E K	3,032	
Blecic B	30,076	1,505
Blessin B	9,266	
Block H J F I	12,258	2,730
Blower D	35,577	2,486
Blyth B	19,726	
Board B J E	28,255	541
Bodenham J O	4,300	
Boleen D V	8,193	
Bolitho M A	19,338	165
Bollans R A	47,106	1,761
Bomford J	49,368	5,106
Bonar R L	757	
Bond D L	46,220	2,004
Bond L	3,082	490
Bonderoff M D	26,676	554
Bone J N	29,554	2,124
Bonham E W D	47,071	6,818
Boniface C R	26,676	
Bonneau T	6,289	
Bonner C M	6,810	
Boom J A	32,147	476
Bopp V K	12,384	945
Borgerson M A	19,747	
Bornemann K F	34,826	629
Bosa S	28,648	550
Boschmann A N	17,182	1,473
Botham J A	34,826	2,226
Botting M	28,228	
Bottriell C S	1,625	
Boudreau L H	9,684	3,013
Boudreau R L	18,878	
Bouvier E H	20,878	
Bowditch S H	1,338	
Bowman D	26,676	
Boyd B C	27,994	
Boyer D C	46,009	2,710
Boyes D K	28,519	3,034
Brachat G A	19,660	157
Bradford S	26,455	2,007
Brady L	622	
Brady P M	69,523	2,518
Bragg M	974	
Brasch N L	1,113	
Braybrook J T L	28,268	765
Brazier D	9,733	
Brazier H A	26,997	
Bready N E	8,798	
Breitkreutz A R	28,830	2,592
Bremner C	18,306	907
Brennan P J	50,593	468
Bressette R	10,650	1,683
Brett A M	6,176	75
Bridge K M	52,683	935
Bridgeman S A	27,590	97
Brietzke D N	26,676	
Brighton M A	20,244	
Britton G A	2,371	
Broadhead G	30,710	
Broadhurst M R	20,108	
Broadland K R	28,864	1,488
Brock D	1,755	
Brodie L P	23,289	
Broome G A	12,342	311
Brosseau C	254	
Brown A A	47,071	2,775
Brown C M	41,842	5,906
Brown C P	16,284	895
Brown D	20,108	538
Brown D F	41,639	2,239
Brown D J	36,963	756
Brown E P	393	
Brown J R	32,165	1,886
Brown K L	22,016	
Brown L	8,227	471
Brown L J	15,280	
Browne-Clayton P	27,444	953
Browne D V	20,119	141
Brummitt L L	5,525	
Brunham G A	26,167	1,416
Brunning D K	4,873	
Brunt K R	30,137	563
Bryan J E	40,161	1,797
Bryden G B W	47,106	707
Brydon G	6,800	714
Brynjolfson S J	37,943	83
Buble G	40,256	735
Buchanan R J	50,023	629
Buck B	9,923	21
Buckley M	9,714	
Budd B A	2,825	
Bugslag R J	34,971	4,881
Bull C J	40,161	2,183
Bunce H M C	4,869	
Buquet E	21,609	
Burgess T E	40,161	1,662
Burgess V F	3,153	
Burke H	1,151	
Busko T G	9,564	8
Butchart G W	18,951	
Butcher G	30,144	415
Butler J M L	26,676	
Byrnes W J	8,083	1,988
Caddell N C	8,312	
Caine B D	50,593	4,223
Cairns R	29,569	1,639
Cale I J	733	
Calvin D E	19,473	
Cameron A M	7,847	
Cameron I R	1,168	
Cameron K E J	19,852	
Cameron R H	47,106	8,090
Campbell A B	9,684	320
Campbell D W	30,710	2,726
Campbell D W	9,504	1,315
Campbell D W	26,906	

MINISTRY OF ENVIRONMENT AND PARKS — Continued

	Salary $	Travel $
Campbell G A	9,080	516
Campbell L C	28,394	1,145
Campbell P A	46,749	1,352
Campbell S	22,016	1,949
Campeau L A	11,909	1,039
Cannard L	34,216	1,933
Caravetta J C	649	
Card J R	47,082	1,158
Carder J E W	7,010	
Carlow W G F	33,042	52
Carlson G A	29,638	1,858
Carman B W	33,169	860
Carmichael N A	9,684	2,020
Carmichael N B	30,153	1,599
Carne N M	19,762	
Carr C A	31,935	640
Carr J A	31,547	339
Carruthers B	7,831	178
Carruthers D	34,813	780
Carruthers D M	12,677	3,044
Carruthers M K	7,805	302
Carswell B L	12,270	427
Carswell L B	25,416	1,916
Carter E S	6,893	
Carter J D	5,936	19
Cartwright J W	40,161	4,920
Cartwright S D	4,517	274
Caskey M	26,891	472
Cason C M	3,271	142
Caverhill P A	35,577	942
Caverly A R	26,906	2,055
Cerenzia R E	27,722	2,484
Cessford B W	24,522	421
Chadwick P A	22,009	
Chamberlin T W	40,161	5,090
Chambers S M	6,779	
Chan A Y	50,486	1,004
Chan B M	35,577	2,697
Chan H K	26,676	317
Chan S	24,206	
Chang G N	25,335	4,219
Chapman B B	25,728	674
Chapman D G	1,824	378
Charbonneau A R	26,926	1,937
Cheesman G E	35,567	1,902
Chess J T	2,056	
Cheung J	76	
Child D R	26,676	1,021
Child K N	40,161	2,386
Chilton R	593	
Chin G	9,788	525
Chisholm K J	9,632	
Chislett G R	40,161	4,050
Chiu V	4,648	32
Chong G	6,954	
Chong L C L	20,066	38
Chor A K	36,613	73
Chow T	28,245	97
Christensen P K	24,066	1,541
Christman A	1,735	
Chubak K	2,964	
Chudyk W E	36,974	4,034
Churchill B P	30,153	4,262
Churchill J M	17,410	
Chutter M J	26,064	1,939
Chwojka F R	28,247	110
Cibulka W F	27,289	2,380
Clapp B E	28,093	2,094
Clark B J	26,995	2,220
Clark G M F	32,479	703
Clark J P	45,219	72
Clark M J R	40,150	2,809
Clarke B	17,496	
Clarke D C	6,465	1,481
Clattenburg R E J	15,805	
Clayton W E L	5,341	573
Cleary I M	6,416	
Clegg F	33,468	1,312
Cleland C A	8,827	
Clement R A	20,108	144
Cloutier D	7,166	
Clozza B	2,402	267
Coburn B I	16,022	
Cocke T R	41,256	3,587
Coe S	23,009	
Coldwell K R	25,650	1,899
Cole S	20,119	
Colebank H	20,187	
Coligado M C	35,577	23
Collett M	24,358	105
Collins B A	11,865	488
Collins B G	7,552	
Collins M V	38,213	8,086
Colpman S	26,758	134
Colvey R P	30,662	1,378
Colvin M	26,778	
Conarroe J L	7,171	
Considine M A	27,269	1,939
Consiglio J	13,131	957
Cook A J	637	
Cook P E	19,537	
Cook R J	32,147	1,243
Coombes D M V	24,032	2,251
Coon L M	23,083	3,877
Cooper D G	19,478	486
Cooper D L P	3,132	
Cooper W P	1,580	
Copeland L A	5,088	
Corbett J N	27,901	2,445
Corner S P	24,274	5,706
Corrigan S G	10,952	
Coukell G	2,597	99
Coulson C H	53,033	454
Coulter B	26,346	
Coulter K C	6,490	2,590
Cox-Rogers S F	6,414	516
Cox B N	40,161	795
Cox G F	47,106	3,775
Cox R K	18,656	2,504
Cox S W	367	
Coyle R L	27,987	2,114
Crack D T	27,770	1,373
Craddock G K	20,233	
Craig L V	2,151	
Craig S M	47,106	10,300
Crawley R D	25,479	1,468
Crocker G L	3,105	
Cronin D E	35,567	1,341
Cross C E	29,630	267
Crossman D J	24,384	
Crowe N E	19,369	855
Crowley M A	25,575	1,468
Crozier R J	40,161	2,341
Crystal W J	26,901	1,224
Currie L S	24,206	10
Currie M V	39,987	2,553
Currie N	28,255	4,136
Currie S M	16,777	
Currier E	21,583	520
Curtis R T	4,906	
Cusworth S M	38,945	4,019
Cuthbert J T	12,042	1,296
Cuthbertson S L	3,292	
Cuthbertson S L	45	
Cuthill R R	48,222	886
Czapla L	6,728	
Dabrowski B	34,734	540
Dabrowski R S	26,322	2,333
Daggett A P	19,559	
Dahl K	9,936	1,105
Dailey E	18,487	292
Dalby R S G	33,041	2,952
Dalley W C	32,504	2,075
Daloise R E	27,941	831
Dalziel R R	17,174	2,241
Damant L	26,625	
Dambergs A A	28,255	1,538
Danks F W	32,165	209
Dardengo S	18,896	
Dasilva P C	20,113	
Davidson G W	9,684	1,838
Davidson G W	32,259	2,410
Davidson M G	20,064	
Davidson P W	30,153	912
Davie H A	10,641	
Davies B J	6,594	
Davies G P	28,255	261
Davies I	7,600	
Davies R G	35,651	1,964
Davies R J	28,334	1,316
Davis E C	8,193	840
Davis K M	3,495	
Davis R L	52,441	8,273
Davison C A D	19,751	16
Dawson E M J	28,395	1,001
Dawson J R	8,612	274
Dawson R N	29,939	5,276
De Leeuw A D	32,109	3,854
De Roche D L	6,810	287
Dehart J	6,290	335
Delikatny F P	12,425	655
Demarchi D A	35,577	3,635
Demarchi R A	40,161	3,686
Dembicki P	22,873	155
Demers C B	6,789	146
Demers M	27,296	728
Deniseger J H	26,625	1,634
Desrosiers S A	7,452	287
Devereux S C	26,662	484
Devito K J	641	
Dewitt D	8,564	
Dick J H	50,566	4,192
Dick M	19,470	
Dick W F	28,255	
Diederichs R	26,906	2,228
Diehl R H	11,303	1,073
Diemert K A	2,627	
Dignan T M	34,826	
Dixon B	18,925	776
Dixon B B	8,827	295
Dixon P T	32,165	
Dobson D A	47,873	5,166
Dobson M E	3,594	
Dodd C J H	35,577	2,733
Doerksen E J	2,279	
Dolighan R B	28,367	1,425
Dolinsky E W	3,468	
Dollinger J O	33,700	1,369
Don-Paul M	35,577	26
Donaghy R A	9,735	178
Donkersley J D	30,153	
Dosenberger L	7,452	1,448
Dotzler J	20,757	160
Douglas D A	47,009	1,780
Douglas R A	26,676	
Douglas R H	35,018	2,673
Douville K E	6,079	
Downer M B	6,620	
Downs M	14,869	2,482
Doyle D D	30,137	2,238
Doyle P F	44,040	3,055
Doyle T M	27,332	
Dreher W H	44,799	1,864
Drew F H	1,574	
Driedger D	5,640	
Driedger R J	51,827	9,194
Dryden D W	40,161	1,568
Dubeski C V	15,311	480
Dudley T I	21,050	
Dueck H N	9,509	48
Dueck M	9,406	1,442
Dueck P	1,509	
Dugaro L	6,691	
Duggan J S	32,165	896
Dunbar D L	30,153	2,103
Duncan J D	28,255	168
Duncan R	26,668	1,391
Dunlop C S	10,150	260
Dunlop S P	18,830	
Dunn D M	8,576	
Dunsmuir H	4,022	
Durrell B	19,524	
Dwyer B E	13,431	

MINISTRY OF ENVIRONMENT AND PARKS — Continued

	Salary $	Travel $
Dwyer D D	29,540	3,177
Dyck B W	11,576	915
Dyck D F	10,194	
Dyck J H	51,555	2,349
Dyck V L	21,881	
Dyer M E	33,191	1,835
Dyer O N	24,206	382
Dyment E	17,463	
Easterbrook D	17,725	8
Eastman D S	49,853	4,607
Ebell J P	24,624	2,497
Eby J V	50,547	2,522
Eckstein N A	46,230	1,294
Eddy L A	3,069	
Eden D R	28,303	2,279
Edge C G	26,676	1,265
Edie A G	40,920	8,961
Edward R B	26,917	
Edwards C R	196	
Edwards J	25,643	
Edwards M P	26,676	952
Edwards R A	47,071	4,062
Eggen D H	14,205	798
Egger L P	1,698	368
Eimer J A	41,738	2,657
Einarson E D	30,320	1,925
Ek R E	25,657	1,251
Elderfield E M	18,922	21
Eldred L M	8,539	522
Eldred P K	6,982	2,529
Ell R W	13,348	
Elliot D W	27,432	1,340
Elliott J P	40,161	6,499
Ellis A	5	
Ellison D E	22,931	
Eng T C	26,676	
Eng T D K	6,673	8
English M F	10,615	
Enquist G L	26,676	
Epp P	44,453	3,193
Eppler R W	27,858	
Epps B	3,585	374
Erickson L J	37,041	1,822
Erman G A	20,119	
Escott R W	28,829	2,138
Euchner R B	13,343	327
Evans J T	27,771	858
Evans K A	47,106	1,464
Evans V J	3,128	
Facchin A R	30,153	1,694
Fairservice R A	42,529	3,753
Fallan L F	26,676	
Farquhar G A	36,960	3,871
Farquharson J	6,398	382
Farrell J E	53,805	4,515
Faust H L	34,799	185
Fauville D A	9,684	1,270
Fellman Y I	47,106	663
Fenger M A	38,319	700
Fennell D	2,352	
Fenswick N M	6,573	
Fenwick I	3,274	
Ferguson D M	20,267	
Ferguson E A	9,107	269
Ferguson G R	9,728	1,401
Ferguson R H	61,898	4,675
Ferguson R J E	8,741	306
Ferrero J B	9,107	14
Field P W	10,524	158
Field S	15,494	
Findlay M A	5,801	1,430
Finger U	46,118	2,124
Finlay D R	32,165	1,588
Finnie J O	47,119	1,387
Fish G R	28,255	
Fish L E	47,071	4,563
Fleck J L	27,073	1,181
Flegel D P	26,252	1,851
Follows B	20,113	
Foott C A	19,046	
Forbes R D	30,153	3,156
Ford D D	8,767	51
Ford G R	28,246	5,288
Ford I	26,676	55
Forman D M	7,835	2,335
Forrester-Pearce S	45,608	2,509
Forrester R	4,740	39
Forster R B	2,373	
Forsythe D S	10,688	2,139
Forty T R	47,106	3,750
Foster A E	29,857	
Foster C E	10,953	
Foster M N	1,888	459
Foster W E	11,792	2,136
Foubister L	31,464	2,110
Foweraker J C	54,027	
Fowler G W	26,574	
Fox G R	27,771	2,531
Foxall C L	20,061	
Foxall Y C	19,275	
Francis C A G	7,372	
Franklin T	8,666	
Franks C	8,507	
Fraser D A	24,351	385
Fraser D H	9,107	2,159
Fraser J L	14,525	1,876
Fraser T A	19,884	2,378
Frechette T D	13,959	384
Fricot G	20,889	970
Friesen B E	4,319	115
Friesen P G	28,255	
Friesen P G	32,210	250
Friis L K	30,153	678
Froebel B	711	
Frolek C	7,968	
Frost L K	20,119	
Fry K	3,636	
Fry K S	1,002	
Fuhr B	30,153	4,964
Fujino K K	25,283	2,045
Fuller J D C	53,143	1,453
Fulton F	18,924	
Fulton J A	32,147	1,035
Gagen H J	17,852	
Gale G A	25,642	2,011
Gale S A	19,602	
Gallagher R	42,019	60
Gallipo I P D	20,113	
Gane C A	20,015	246
Gardner L A	12,205	730
Gardner P A	39,171	3,687
Garinger L E	29,765	2,976
Garrard S M	19,919	
Gaskin S J	5,926	
Gates B R	40,161	2,792
Gauld D F	8,912	363
Gauthier R L D	30,585	
George G A	7,835	40
Gergely S L	6,354	
Gerhardi P	19,660	
Gibbons L K	6,740	
Gibbons M A	18,063	
Gibbons W M	3,597	
Gibson N L	19,244	
Giesbrecht A H	901	
Giles G L	17,442	
Giles K T	958	
Giles L M	26,906	232
Gillett D W	28,612	2,538
Gillings J W	13,564	4,350
Girard M J	25,438	3,077
Girard R W	38,557	1,582
Glashutter M	17,618	439
Glass J G E	32,165	804
Glinz G K	7,646	724
Gloster B L	9,412	31
Glover A E	26,676	
Gluschenko P F	8,122	254
Goddard M E	21,361	4,219
Goertzen D A	9,107	213
Goldes S A	31,464	1,979
Goldsmith K	6,560	
Goos G	53,369	1,794
Gorse K L	13,236	
Gorsline K R	32,826	1,438
Gosling G D	28,798	2,583
Gough D G	12,774	1,906
Gough G R	40,161	1,199
Gow M C	36,696	704
Goward T W	7,640	368
Gower K J	46,731	1,106
Grabowski A J	25,789	2,016
Grace R G	30,153	1,567
Graf D V	28,501	2,804
Graham R R	24,206	
Grand N J	6,921	
Grant A J	24,825	2,795
Grant B A	8,099	
Grant D J	26,906	2,632
Grass A L	8,924	94
Grassick D	3,093	
Graves J F	13,302	491
Gray M H	19,286	1,276
Green A A	5,454	108
Green D E	13,973	3,084
Green J	16,668	
Greenall C M	20,088	173
Greenfield D W	7,646	397
Gregg J	44,559	4,121
Greig R R	5,939	
Greiner D L	25,479	2,017
Griffith D H	9,564	1,369
Griffith J M	9,431	
Griffith R P	30,153	2,154
Grimard R G	5,805	
Grimm R W	29,346	2,269
Grimm T M	2,268	
Guillon F E	28,259	1,146
Gunoff R E	10,367	
Gunter S L	20,119	
Gwilliam J C	30,153	1,353
Haboosheh H	31,053	124
Hackett S W L	11,926	
Haddow A V	21,040	
Hafstein L M	7,452	1,532
Haftner E S	15,474	3,873
Hahn R J	28,237	252
Haire D M	21,542	
Haley P F	35,847	1,418
Halkett A H	28,255	521
Hall-Charlton S M	11,740	
Hall L D	16,502	1,526
Hall R A	23,925	1,393
Hall R E	21,583	
Halladay D R	53,523	5,476
Hals O	44,040	1,911
Halsey T G	28,638	7,552
Ham N	13,100	
Hamilton A N	28,866	2,394
Hamilton D L	27,771	3,747
Hamilton D N	29,243	1,945
Hamilton J A	7,022	4,026
Hamilton J R	15,838	927
Hamilton R	34,272	4,436
Hamilton R W	22,092	885
Hamilton T N	32,321	880
Hamilton W G	50,137	762
Hamm R	818	
Hammond R J	40,161	7,133
Hampshire B J	19,330	
Hanley M J	21,075	
Hannah L E	32,019	3,863
Hanry M R	12,042	1,748
Hansen D	18,694	
Hanssen H W	38,557	109
Harcombe A P	44,794	2,452
Harcombe F	26,007	2,787
Harcombe G F	6,849	
Hardie E J	24,376	
Harding T	4,201	
Hardy R H	26,194	966
Hare A P	28,255	1,480
Hare L E	6,185	1,037

MINISTRY OF ENVIRONMENT AND PARKS — Continued

	Salary $	Travel $
Harlow D L	9,131	607
Harmsworth L F	27,503	1,681
Harper F E	40,161	7,021
Harper W L	27,469	532
Harris B S	26,906	2,573
Harris D	22,016	33
Harris G J K	26,676	
Harrison G I	18,881	135
Harrower W L	16,071	3,916
Hart J G	28,926	2,720
Hart P K	4,303	
Hartley G	32,161	2,858
Hartman V	17,049	
Harvey B	5,285	505
Harvey E	10,136	
Hatlevik S	27,665	1,250
Hatter I W	27,771	3,199
Hatton M	21,643	
Haughton E R	44,040	3,223
Havelock J	9,657	1,363
Hawes J G	9,728	4,316
Hawes R S	40,900	888
Hawker J A	11,309	
Hawrys H J	34,280	1,010
Hawthorn R S	35,577	4,369
Hay S E	30,961	2,935
Hayden M A	28,308	809
Hayman A A	49,894	1,774
Hayward D T	26,481	1,522
Hazledine W R	41,595	2,387
Heathman R L	12,760	2,663
Hebden B	10,111	553
Hebert D M	41,478	8,457
Hebert F	15,594	
Hebert L M	16,039	256
Heddle F J	8,798	
Hedin S	4,366	982
Hegen J	17,510	
Hehn D R	57,488	6,398
Hellyer D J	853	24
Hemphill N L	19,071	8
Henderson H H	50,816	4,528
Henderson W C	5,805	101
Henderson W T B	6,654	
Hendrickson P E	14,616	
Henriksen K H	20,119	
Henry R J	44,040	383
Hensel L	24,982	799
Herman D M	9,684	825
Herman G J	9,107	367
Heyer A M	7,320	302
Heyer M R	6,661	
Heyland J B	41,842	6,153
Hicke K F	47,106	4,696
Hicks C	1,148	3
Hiebert J G	2,086	
Hilborne K L	3,327	
Hill F T	22,005	
Hills R E	8,193	406
Hilton J A	8,543	
Hindley M A	20,113	
Hirsch J W		30
Hirst M J	7,452	838
Hives S J	15,814	
Hlady D A	25,005	961
Hlatky R M	47,106	9,317
Hoar R J	28,862	1,128
Hodge W S	32,155	1,493
Hodgson F P	27,009	
Hoffman K E	6,645	75
Hofweber J E	32,538	3,619
Hogeslag B L	7,214	
Hogg J T	13,527	
Hohnsbehn C E	18,827	254
Hokhold T V	23,901	
Holden B	45,398	1,858
Holder P J	29,721	1,803
Holland L M	1,249	
Holley M J	7,975	413
Hollingshead A	49,087	1,615
Holman P J	26,906	655
Holmes D W	40,161	1,923
Holmes S F	11,104	644
Holms G B	26,676	2,248
Honey M L	9,342	372
Hooton R S	37,109	3,119
Hope G D	1,086	
Hopkins J B	9,684	1,323
Horn T R	48,250	56
Horncastle G S	26,799	1,404
Horvath S	39,492	802
Horwood D W	1,829	
Hosford P G	10,402	
Houghton L N	13,367	
House L A	20,113	
Houston L J	32,165	
Howell-Jones G	42,425	957
Howes D E	40,265	1,334
Howie R	12,042	472
Hoyer G A	28,814	1,281
Hrycenko K	1,338	
Hubbard L T	48,711	5,454
Huggins B W	3,069	
Hughes A	6,490	303
Hughes R A	29,591	
Huiberts J A	8,936	
Hull P S	28,255	
Hume J M B	29,332	3,017
Hundal L	11,991	393
Hunsberger S J	28,255	1,120
Hunt H M	55,331	3,508
Hunter G W	1,732	
Hunter P A	7,452	1,026
Hunter R A	36,470	2,412
Hunter R M	37,441	5,768
Huska P J	8,740	101
Hutchinson J G	24,776	722
Hutt J M	10,688	
Huumonen T A J	8,193	170
Huusko I V	2,253	
Hyne G T	7,827	729
Ingalls G A	11,271	
Ip F P	3,815	
Irving C R	7,858	58
Isaac C	2,020	
Ismay A M	22,016	
Iu S I	957	
Jackson D K	7,930	
Jackson T B	28,255	
Jacobsen S A	9,684	765
Jaeggle T	7,411	173
James A G	17,728	
James J S	3,063	
Jameson S E	27,871	1,447
Jamieson B	34,859	5,030
Jamieson C J	17,388	
Jantz B A	26,874	1,452
Janz D W	40,041	2,918
Janz S	2,948	
Janzen L J	3,523	
Jarman P W	43,170	1,345
Jasinski A M	18,820	
Jaster K U	5,780	
Jayarajah C	44,040	
Jefferies K E	41,663	4,453
Jenkins A G W	9,107	1,108
Jenkinson L L	533	
Jensen E V	10,395	1,218
Jensen J A	39,945	3,320
Jessome G F	6,009	178
Jessome R G	8,848	235
Jesson D	11,468	
Jobb L N	10,660	
Johansen M E	9,684	442
Johanson D A	28,247	1,225
Johnsen C G	3,408	
Johnson C A	44,419	2,174
Johnson D E	22,861	2,353
Johnson F L	18,992	
Johnson G J	22,874	1,072
Johnson W N	4,741	
Johnston D	28,255	500
Johnston D W D	26,676	67
Johnston K C	28,255	286
Johnston L T	26,906	2,162
Johnston R H	45,512	2,746
Johnstone G E	42,583	88
Jolley W R F	28,856	4,735
Jones D L	39,907	3,854
Jones D W	19,596	
Jones G	12,042	4,312
Jones M L	6,735	
Jones P L	19,351	
Jorgensen K	17,944	
Joy K R	12,042	1,999
Joyce E J	10,206	329
Jubb R G	32,907	2,348
Jung K Y T	16,742	6,522
Jungen J R	47,106	905
Jury D N	27,771	615
Jyrkkanen J A	26,173	1,585
Kachaluba R	9,107	495
Kalina P	9,924	1,483
Kalnins I L	50,178	474
Kalyn D J	28,247	1,120
Kamaretsos J A	13,887	
Kang G	35,351	1,385
Kangasniemi B	30,137	2,139
Kastelen W A	52,375	7,013
Kawalilak R A	44,974	4,939
Keding K H H	27,985	952
Keen P	10,673	
Kelch J	10,667	856
Keller D A	4,825	143
Kelly E B	10,279	756
Kelly P M	4,404	
Kelly R J	3,533	889
Kenk E	47,106	776
Kenner P K	6,810	467
Kent S L	2,669	
Kent S R	3,885	
Kenyon B L	23,801	225
Kerr R C	10,628	710
Kerr S	5,788	
Kershaw S V	9,763	
Keshvani K A J	48,385	2,036
Khare P	47,106	5,300
Kielo J W D	35,148	3,827
Kier K C	26,906	838
Kilshaw P S	20,113	
Kim J	30,153	
King D G	40,161	1,113
King L M	24,376	645
Kinrade T	29,331	2,731
Kirby C M	2,265	
Kirby P J	28,612	121
Kirby P J D	26,777	382
Kirchgesner E G	12,526	1,664
Kirk D L	4,991	
Kirk S A	8,963	
Kirkvold S L	7,646	351
Kissinger C J	90	
Klancar A L	27,360	501
Klassen B A	24,196	3,197
Klaus S M	1,745	1,185
Klimek J G	16,168	778
Klopp W S	44,077	1,504
Knapik V G	7,067	
Knecht B K	4,139	
Knight R C	26,906	1,290
Knorr E	10,095	
Knowles R C	26,742	
Knox B J	20,119	604
Knox L	6,350	3
Knudsen S P	2,598	
Kobylnyk R W	53,552	4,550
Koglin H H	8,193	239
Kohut A P	46,724	75
Korlak N	1,468	
Korn C M	17,990	
Kort H	1,546	69
Kos A L	10,563	
Kosak V	19,553	

MINISTRY OF ENVIRONMENT AND PARKS — Continued

	Salary $	Travel $
Kostiuk R R	23,638	235
Kot R J	35,577	840
Kotturi S M	44,906	854
Kowall R C	47,091	5,387
Krantz D	4,835	
Krause M A	25,250	3,426
Kremer T	8,318	1,237
Krogel D W	25,298	2,344
Kubotani H	31,129	4,825
Kudrick D	24,196	304
Kuemper C G	18,908	
Kuly J A C	7,693	458
Kumar V	575	
Kuss R L	29,955	
Kusy W P	17,187	7,759
Kuzyk L M	4,410	
Kvist K E	28,255	
Kwong J C	37,653	96
Lacas B D	38,019	1,131
Lacelle L E H	37,653	3,431
Lai H E	38,776	400
Lamb G	26,647	289
Lambert L M	1,418	
Lambert M L	21,107	633
Lambertsen G K	40,161	3,552
Lamble S J	28,918	1,406
Lampard R J	12,459	3,172
Land R W	29,116	2,083
Lane N L	5,621	
Lane S K	19,685	
Lang J	10,292	8
Lang Z	24,206	
Langen C	6,921	
Langford R W	39,067	1,679
Langin H D	34,994	3,708
Langley-Shaw F	6,715	
Langton E M	2,953	
Lapham K F	11,628	
Lapierre D L	21,350	
Larsen L F	25,301	3,042
Larsen W E	2,729	
Larson D P	28,111	988
Laschuk M K	467	
Laskar N J	6,810	
Latimer S D	26,906	1,010
Laursen A M	7,305	1,274
Laviolette C M	14,732	2,984
Law P D	30,137	1,875
Lawrence G N L	40,243	554
Lawson C E	4,463	134
Lawson E M	47,106	5,358
Lay A M	28,618	3,568
Lay D W	2,654	
Lay R J	27,517	2,676
Layfield R R	27,436	714
Le H T	35,693	1,394
Lea E C	30,153	4,142
Leakey J E	7,452	2,369
Leavers D W	12,042	2,168
Leblanc S L	9,772	
Ledson L J	26,676	
Lee F A	5,588	
Lee J W	24,206	
Lee K K	25,107	
Lee L S	2,335	
Lee N J	11,786	
Lee V	25,416	14
Lee W K	32,165	
Lee W S	27,085	
Leggett J W	40,161	5,336
Leinweber L R	34,826	1,271
Leloup R J	28,255	209
Lemke B I	29,049	2,985
Lemke L H	30,396	1,757
Leslie B	2,944	102
Lessard C E	20,098	
Lesueur J A H	23,627	
Letvak D B	46,658	605
Leuenberger H D	27,971	1,906
Leuenberger J M	8,048	127
Leung J Y C	42,048	505
Leung T B Y	47,071	2,963
Levesque D	17,116	
Lewis B	1,850	
Lewis C L	9,072	
Lewis C P	38,557	4,872
Lewis D E	17,342	918
Lewis H S	10,953	2,273
Lewis J M F	20,850	
Lewis S M	22,389	696
Lewis T M	33,989	977
Libby A	5,046	
Lifely A R	5,616	57
Limoges D J	15,392	
Lincoln R C	40,161	1,103
Lindley E L	19,178	
Lindsay G M	5,720	
Lindsay R A	30,153	2,623
Lirette M	30,183	2,787
Little C R	3,969	
Little R T	28,255	1,469
Little R W	25,576	2,710
Lloyd R A	5,462	263
Lochhead M C	3,552	
Lockhart B L	3,221	
Lockhart W D	28,255	715
Lockwood H D	27,711	2,954
Lofroth E	24,604	2,365
Lomas D	14,896	
Lomas L A	41,689	95
Lorimer G B	8,287	
Lortie V	1,401	
Loskot V	23,149	
Lotzer P	25,986	484
Lough M J	23,474	3,060
Louie R H	49,030	2,325
Lovdahl D B	44,181	2,241
Lovelace L	21,382	
Lovestone J	3,913	
Low D J	34,202	1,431
Lozoway K R	35,577	2,016
Lucas G J	23,002	484
Lucas M	10,103	
Ludwig B W	35,424	5,102
Lum J B K	20,724	
Lum L	3,032	
Lundie S M	2,691	
Lush L G	26,906	2,755
Lussier R E	12,810	435
Luttmerding H A	50,582	4,871
Lyons J C	4,258	124
Lyons W J	28,706	
Mac Kay A A	7,009	
MacAulay D P	13,144	3,224
MacDonald A J	19,856	
MacDonald G	11,066	2,950
MacDonald L J	19,660	
MacDonald S J	40,161	4,443
MacFarlane M W	3,975	
MacFarlane R K	9,877	408
MacFayden B E	32,165	12,248
MacGregor W G	39,067	2,642
MacInnes J N	28,255	639
Mack H C	4,646	
MacKay K R	54,419	18
Mackie P D	9,299	125
Mackin C L	8,827	1,427
MacKinnon G H W	27,264	3,142
MacLean D B	30,912	2,643
MacLean D H	27,496	
MacMillan D E	9,107	211
MacMillan R W	26,434	1,124
MacNutt G M	24,551	
MacPherson G A	11,479	2,481
Maddocks B	2,086	
Madley A W	26,659	551
Maibach M	4,756	24
Maier R E	7,633	297
Malahoff D E	5,364	
Malgunas E	5,777	487
Manki Z A	35,139	1,218
Mann D H	2,565	
Manna B B	48,330	1,696
Manning R E	7,452	2,001
Marchi L J	9,684	530
Markides H J	11,148	2,748
Marks J S	26,764	
Marsh R D	35,567	1,067
Marshall J R	68,492	2,093
Marshall R W	28,084	3,027
Marshall S A	16,715	
Marshall S M	8,215	508
Marshall T M	6,190	
Marsters K M	3,753	
Martin A D	35,577	6,862
Martin B D	25,941	1,097
Martin J D	30,153	2,900
Martin R G	28,130	
Mason B	25,662	1,163
Mason J E	21,098	29
Masselink J N	18,512	2,491
Masson G R	30,418	45
Massy A W	25,675	520
Matte L G	26,676	
Matthews B A	15,112	
Matthews D	1,361	
Matthews J L	20,112	566
Matthews S	28,866	1,295
Maxnuk M D	35,558	1,557
Maxwell H G	39,525	914
Maxwell R E	40,274	2,030
May J H	10,688	
Maynard R J	9,107	52
Mazar J C	20,448	
McAdams G A	9,684	1,396
McAra R H	34,826	218
McArthur R A	28,828	800
McArthur R B	6,183	399
McBurney M G	6,810	
McCallum W R	26,906	1,911
McCaughey K E	2,556	
McCaw D S	15,585	2,624
McClelland B	13,050	1,823
McCliggott B E	11,533	
McClure K L	1,018	
McComb J	5,833	
McCorkell G	2,938	
McCracken J W	50,991	3,321
McCune A M	4,420	
McDonald D G	57,488	10,294
McDonald L E	30,153	1,785
McDonald M J F	26,408	2,626
McDonald M M	2,862	
McDonald R J	18,629	15
McDougall I A	30,137	1,585
McFadden L W	26,676	550
McFadden P	25,445	1,978
McGonigal J B	36,852	3,788
McGregor I A	32,814	5,049
McGrenere B J	7,646	
McGunigle T B	27,372	1,564
McHaffie D S	37,642	3,248
McHale W	20,350	193
McHarg P J	16,618	2,764
McInnes S L	2,685	
McInnes W A	26,662	8
McIntosh D K	37,004	2,795
McIntosh G E	7,305	749
McIntosh S	12,[illegible]00	
McIntyre P A	7,452	2,767
McIntyre R	9,948	61
McIver R	5,787	
McKay D E J	21,061	35
McKay W H	26,735	
McKean C J P	30,153	941
McKee D I	28,735	518
McKenzie A K	5,758	
McKenzie F B	13,711	2,022
McKinley J W	4,962	
McLallen A	9,245	
McLaren D A	28,652	2,336
McLaren D N	8,815	170
McLaren J R	44,568	2,326

MINISTRY OF ENVIRONMENT AND PARKS — Continued

	Salary $	Travel $
McLean F N	9,107	
McLean P J	17,010	2,421
McLellan J	16,262	
McLennan K A	27,804	1,097
McMullen B	40,125	8,460
McNabb L L	6,222	
McNamee P M A	16,875	
McNeil R Y	46,291	383
McPhee J S	4,673	16
McPherson D L	9,989	
McQuaker N R	48,088	3,505
Mead D J	33,965	606
Meadows R E	6,810	
Medlar B W	34,826	1,235
Meena W D	1,854	1
Meeson J	12,042	938
Meier D L	20,318	
Meiklejohn K F	20,889	
Melderis M W	23,965	2,802
Mercer C G	8,374	
Merilees W J	12,042	360
Merkley L D	1,113	16
Merriman J D	29,120	751
Merritt S	18,922	92
Merritt T M	731	
Metcalfe S L	3,537	
Meurs B M	40,817	2,486
Mewhort W C	9,116	148
Michael W J	12,114	401
Mickel R J	32,402	2,513
Midnight A E	10,628	938
Miller M M A	23,393	2,834
Millard H R	47,106	
Miller D W	47,106	4,801
Miller E L	22,009	
Miller J	27,170	1,376
Miller T A	22,016	
Milligan M D	26,775	
Minchau M	18,512	1,686
Minckler M J	12,329	
Minty D J	27,024	
Mitchell G B	28,242	2,600
Mitchell J B	28,255	
Mitchell J V	19,538	7
Mitchell L W	25,682	4,092
Mitchell M P	2,767	
Mitchell S R	29,855	5,252
Mitchell T B N	10,331	870
Mitchell W A	26,676	
Moccia M M A	14,007	
Moen E J	6,185	1,026
Moffat L M	26,210	118
Moffatt H D	14,811	4,257
Molden A A	20,119	
Molnar L N	27,199	834
Molyski C A	20,113	
Montgomery A R	1,630	
Montgomery D R	8,593	763
Moodie L A	5,805	539
Moore B J	30,153	945
Moore D F	28,255	2,120
Moore J W	13,076	1,427
Moore M A	18,033	479
Moore M K	13,941	1,585
Moore T O	20,701	6,122
Morahan C	11,839	2,537
Moravcik P	11,259	
More G D	17,908	
Morgan C	22,009	
Morgan W B	34,202	1,147
Morison N J	47,096	2,127
Morley R L	49,115	8,423
Morris J R	12,042	1,726
Morrison D C	40,139	4,292
Morrison D Y	47,071	6,034
Morrison H D	6,810	781
Morrison K F	26,064	1,029
Morrison R A	5,471	
Mosdell H J	20,113	
Mottram W E	28,255	2,915
Motz S	26,808	
Mounsey K I	597	
Mowbray G G J	5,129	
Mowbray R W	4,756	
Muckle S	2,118	
Muir B	22,585	2,394
Muir R C	28,574	
Muir S L	4,882	
Muirhead T	24,923	385
Mulcaster-Law H	28,693	367
Mullett R G	44,016	2,435
Mullins E	431	
Munn W D	12,042	867
Munro G J	7,293	
Munro W T	40,161	5,221
Murphy K F	39,017	
Murray A S	1,443	
Murray D E	6,764	217
Murtha M F	13,593	2,219
Myers S J	28,808	1,710
Myles J R	8,091	
Nabavi H	23,149	
Nagpal N K	47,071	1,470
Narver D	4,630	
Narver D W	58,738	8,054
Neale R E	26,240	
Neer K H	15,957	729
Neeve P E	334	
Negraeff J	44,916	3,706
Neilson L	14,022	280
Nesbitt-Porter H H	47,106	4,494
Neuman R H	34,202	1,426
Newcombe C P	35,567	1,309
Newman H M	21,458	
Newroth P R	46,744	2,452
Newstead D C	26,676	
Ngai J W	40,274	780
Ngo S W K	26,068	77
Nichols R W	44,478	2,701
Nickel R A	50,816	4,420
Nield E A	28,255	1,339
Nielson C	1,433	
Nijman R A	30,153	1,188
Nivison C J	27,378	1,331
Nixon R A	3,656	
Noble C A	7,452	
Nonis A	21,453	
Noonan D	47,041	
Noonan D A	19,559	
Noone F A	8,368	
Nordin R N	40,149	3,887
Norris J G	26,906	1,094
Norrish R W	12,042	1,004
Northgraves C D	7,315	613
Nyhof R	18,196	
O'Brien L M	19,362	
O'Byrne M J E	12,215	1,028
O'Neill A F	18,532	
O'Sullivan D G	26,980	572
O'Reilly M	5,800	837
O'Riordan J	52,524	6,535
Oakes J D	320	
Obedkoff W	49,261	498
Oberg R F	27,816	
Odenthal W	21,405	
Okros R D	23,304	
Oldham G E	46,364	2,857
Oldridge S	10,715	
Olesiuk D A	751	8
Oliver D J	25,392	1,033
Oliver G G	29,817	2,440
Olmstead M E	6,674	255
Olmsted R W	1,450	
Olsen R	8,913	1,448
Olsen Y	21,061	407
Olson H D	38,299	2,690
Oosting M J	32,165	1,687
Orcherton D R	8,827	668
Orme V K	8,549	
Orser D A	8,193	
Osmond-Jones E J	28,725	2,026
Ostraas A	26,181	1,295
Ottenbreit L J	10,282	
Ouellet L	34,443	558
Ovie H G	26,668	571
Oxland T H	56,471	3,710
Palmer M A	12,567	675
Palsson D L	6,607	
Paquette D W	8,400	900
Parke R A	32,165	131
Parker D	26,698	1,904
Parkinson E A	40,161	4,062
Parkinson S E	8,827	683
Parr H A	441	
Parry J L	19,635	165
Parsons D C	36,145	4,745
Pasternak J	28,255	518
Paterson D B	34,826	
Paterson D E	1,469	69
Patten B K	36,630	1,788
Paul B J	13,716	
Paull B G	27,448	1,111
Paull G W	47,110	8,570
Pauloski L J	33,754	2,458
Pearson B A	19,669	
Pearson D F	38,557	
Pearson G A	28,733	1,703
Peatt A D	30,153	1,414
Peck T C	27,904	2,268
Pederson P A	17,269	
Pemble D W	31,170	730
Pendergast B A	40,161	2,511
Pengilly D A	2,046	
Penner J A	9,107	548
Penner R J	40,799	191
Pepin C L	19,465	
Pepper I C	9,107	1,228
Peppin P A	22,010	
Perkins P L	21,055	
Peters K G	26,839	
Peters N	3,473	
Peterson D G	41,069	7,773
Peterson R E	10,855	281
Peterson V M	1,487	
Petrar B J	26,906	1,076
Petrie R J	34,826	592
Pfeifer M	6,810	812
Pflug S W	28,255	3,418
Phelps D E	35,577	2,818
Phillips A E	7,450	493
Phillips A G	10,395	787
Phillips C J	27,539	
Philp J P	6,794	440
Pierce D H	31,000	2,347
Pierce M E	4,147	
Piercy L S	6,898	
Pilling R G	26,774	
Pilloud M	10,119	
Pimlott G M	26,906	943
Pinder-Moss J H	8,003	503
Pinn J P	5,668	
Pinske L A	18,164	
Pirt G A	1,284	
Platz C L	2,862	
Plotnikoff V	8,040	
Pobran T T	16,986	1,164
Podzun U O	32,165	4,250
Pohl G L	8,193	185
Pohozoff A	11,408	159
Poire M	21,583	
Pollard D P	1,614	
Pollard R A	48,509	1,460
Pomajzl V	40,274	190
Pommen L W	44,040	289
Poole G A	41,501	1,066
Poole W E	20,113	
Popoff P P	10,203	84
Poppe M E	7,675	
Porteous B C	31,547	178
Poulton E M	22,016	
Powell C T	9,316	19
Price G R	9,684	230
Price H M	20,853	264

MINISTRY OF ENVIRONMENT AND PARKS — Continued

	Salary $	Travel $
Price L	9,133	
Price M A	2,926	
Price R F B	13,170	653
Prime L A	11,359	
Pronk J W	3,069	
Pronk M B	30,528	
Prouse C G	49,732	3,633
Proverbs T B	17,466	1,991
Ptolemy J R L	28,862	2,952
Ptolemy R A	35,274	5,304
Pullman D J	20,119	
Puls J R	2,446	
Purcell S L	1,835	
Purdy S L	19,984	
Purvis J C	2,304	
Quackenbush P A	28,238	
Quilter R L	9,669	1,600
Radloff J B	27,784	395
Rafiq M	30,153	366
Rahn M J	25,301	2,724
Rajala G E	25,438	7,377
Ralfs G H	25,600	1,388
Ralfs G V	27,004	
Ralph E G	10,628	2,148
Ramsay R V	11,333	1,080
Randall J J	37,653	725
Rande K E	28,748	2,954
Randel M R	10,837	4,398
Randhawa S K	13,669	
Raper W G	28,255	1,760
Rashbrook M L	20,387	
Rathbone G C	12,933	4,521
Rathbone M K	32,238	1,762
Rathbone P V	11,786	936
Rattee R V	26,206	1,823
Rayne L S	3,020	
Redford D	28,379	2,799
Redmond C M	30,153	
Reed M R	24,384	563
Refeen M	24,468	84
Regan L	46,252	171
Reheis M W	27,085	1,463
Reich C D	30,942	912
Reid D S	36,196	1,508
Reid G E	43,362	2,590
Reid P D	30,261	2,482
Reid R	39,525	699
Reid R D	25,814	
Reid R H	34,826	
Reid R T	41,842	3,095
Reilly M R	3,469	
Reksten D E	47,071	1,663
Remington D	10,333	175
Rempel M H	25,831	1,260
Renton J R	22,752	372
Reynolds R W	28,332	1,073
Reynolds S	28,255	4,597
Rhebergen G F	34,585	747
Rhodes G I	15,253	
Richards R P	47,106	3,128
Richards V E J	7,672	
Richardsen W L	8,476	
Richdale D H	25,301	677
Richter F M	26,906	1,342
Riechert E	28,325	2,605
Riedler H M	27,178	508
Rigler A K	26,676	
Rimmer N T	6,185	264
Ring J D	12,706	1,807
Ringstad N R	40,161	5,293
Rintala D	3,730	
Rissling J P	29,677	886
Ritcey R W	40,161	3,157
Ritchey R M	25,444	4,383
Ritchie L J	9,107	248
Robarts A L	22,016	
Robbins R L	10,138	763
Robert E G	474	
Roberts D G	9,656	1,759
Roberts D W	50,907	4,008
Roberts G H	29,459	
Roberts M	25,301	624
Roberts M B	9,684	1,111
Roberts T	47,865	2,876
Robertson A R D	167	
Robertson B G	26,892	2,427
Robertson C R	20,119	
Robertson I J M	47,696	7,532
Robertson T H	24,119	54
Robinson G W	30,411	67
Robson B L	8,573	
Rocchini R J	50,095	
Rockwell R J	9,539	813
Rody M P	1,368	
Roemer H L	13,050	668
Rogers J P I	11,953	920
Rogers R J	27,195	1,466
Roland W	17,466	2,324
Ronneseth K D	5,511	
Roos R P	9,521	1,350
Rose H	19,730	
Rose J H	9,593	620
Ross D E	7,452	
Ross I A G	8,827	885
Roth V J	32,147	680
Rothwell J	22,052	
Round R P D	50,582	895
Rounds L	19,726	
Routledge R W	13,638	1,788
Rowe S J	26,912	578
Rowlandson T E	27,149	
Rushcall L J	36,749	
Russell B A	19,660	31
Russell R A	11,409	80
Rutherford G C	21,769	621
Ryan M	1,755	
Ryser P H	17,792	
Sage D A	12,325	
Salary Recoveries BCGEU	(33,014)	
Salmon L	20,842	24
Salt S	19,483	
Samilski M C	8,193	303
Sandberg D K	35,446	1,303
Sandvall T	25,416	347
Sanford D	6,822	
Santano J A	17,941	
Saunders B P	40,161	4,396
Savage P L	20,092	
Savard R	3,047	
Sawayama G T	48,750	2,752
Schaufele J F	862	
Scheer K	26,924	847
Scheer R D	9,684	1,599
Schendel K A	28,695	3,244
Schenker E M	20,119	
Schiek Y	5,571	
Schier A M	23,188	1,333
Schiller B A	4,759	
Schlitt S R	20,147	
Schmidt A M	4,865	
Schmidt H W	9,684	1,373
Scholten G H	17,900	3,247
Schoonbeek J	6,911	
Schroeder D P	25,587	204
Schubert B R	37,538	1,512
Schultze C G	28,762	1,659
Schurr R C	46,233	3,336
Scott G R	12,042	740
Scott J R	27,412	2,539
Sears D	5,732	
Sebastian D C	30,153	2,405
Sebastian R A	20,060	1,431
Secord R S	4,101	
Secter J P	50,789	6,344
Sedivy M J	38,524	8
Sedrovic N D	9,634	
See H	38,557	
Seehagel D B	31,602	584
Selbee D M	9,760	
Sendall K A	10,733	
Seright L	14,957	
Shave K M	8,690	1,000
Shaw E A	30,076	2,134
Shaw W C	9,684	1,350
Shea G W	30,153	
Shelley D	23,289	
Sheppard R F	13,245	
Shera W P	35,577	2,008
Shimmin R L	41,663	1,263
Shuttleworth N G	5,627	4
Sidney M H	26,906	1,419
Siemens L A	30,369	4,335
Siemens R M	25,522	3,485
Silcocks F	19,448	
Silver R S	41,829	4,473
Simmons R D	27,335	1,012
Simmons R K	9,684	1,056
Simnes P C	25,712	
Simpson D M	22,844	
Simpson J	10,476	279
Simpson J	47,514	
Simpson W C	8,400	619
Sinclair E G	9,863	1,068
Sinclair K	25,301	
Sinclair Y M	15,982	
Singh N	28,255	189
Singleton H J	30,144	419
Singleton L	6,475	48
Siver M N	24,384	
Sjoman P O	24,277	333
Skytte H	2,579	
Slaby R A	24,473	
Slaney P A	40,087	5,553
Slavens R D	28,865	2,462
Sloker L G	11,506	330
Smirl R J	27,829	945
Smith A L	21,921	39
Smith B	3,623	
Smith C A	20,113	
Smith D G	27,127	
Smith D R	33,176	1,538
Smith D V	10,190	74
Smith G D	32,165	4,468
Smith G W	26,906	1,717
Smith J C	28,607	6,822
Smith J M	8,871	417
Smith R	12,099	1,292
Smith R B	46,880	707
Smith S E	39,930	1,819
Smith T F	51,850	870
Smith T R	27,535	2,438
Smith W A	13,968	
Smith W C	24,377	
Smyth W W K	43,014	213
Smythe G A	28,255	1,613
Soellner G G	30,153	377
Solomon E J	28,760	
Sondheim M W	47,041	1,799
Soneff K W	40,274	858
Sonley J A	1,305	
Soobotin A	40,027	2,885
Soobotin L	4,704	
Soule R D	13,369	3,197
Sparrow R A H	51,522	6,544
Spears G G	43,312	2,153
Spellacy L K	2,284	
Spence C R	27,012	3,061
Spencer J G	10,874	
Spidel A W	25,850	
Sprague G E	31,579	624
Spriggs W M	11,398	
Spring R A	34,184	877
Springman M S	32,165	1,189
Sputek S E	11,305	
Stade F Y	4,787	
Stadig I L	19,484	58
Stadt J A	34,826	1,638
Stalker W J	27,834	926
Stanlake E A	8,409	
Stanley H M	11,654	
Stanton D M	26,269	1,819
Sten H	21,250	
Stencel A S	36,930	

MINISTRY OF ENVIRONMENT AND PARKS — Continued

	Salary $	Travel $
Stenger G	5,875	313
Stent P G	28,634	940
Stephen J A	26,906	749
Stephens A O	37,512	1,575
Stephenson J R	12,042	1,219
Stephenson W J	32,165	2,461
Stern E M	23,735	1,200
Stetski W L	13,593	921
Steuart D B	26,962	1,640
Stevens D	7,550	56
Stevens K W	7,742	45
Stevenson D G	26,906	379
Stevenson V A	11,316	
Steventon J D	30,912	2,293
Stewart A C	26,906	3,235
Stewart C G	37,526	1,401
Stewart J I	19,559	
Stewart K R	10,628	991
Stewart T D	25,529	55
Stoessel H R	34,826	
Stone M S	33,805	603
Stoner J	2,798	
Stoochnoff S	9,195	
Storey M P	16,111	
Stott C P E	29,591	
Stratholt M	16,790	
Street T J	2,271	
Strelioff J C J	20,582	
Stringer M J	36,879	450
Strosher M	38,105	1,825
Stuart J D	11,121	1,448
Stuart K M	30,964	1,476
Sturdy R	7,160	1,406
Such J L	1,669	
Sullivan S K	9,201	4,784
Sunde L A	40,161	1,493
Sundquist L N	28,099	1,512
Sutcliffe W G	26,058	88
Sutherland A M	41,687	12,815
Sutherland I L	32,165	1,642
Sutherland I R	14,022	1,799
Sutherland J A	26,669	1,654
Sutherland J E	35,920	
Swain L G	47,096	2,444
Swannell G B	29,110	2,835
Sweet L F	17,330	
Swendson M L	14,617	
Swiatkiewicz V J	40,161	1,391
Swindell C M	4,298	129
Swingle R B	56,440	2,472
Swintak C	10,235	
Sylvestre R	35,577	
Symes D P J	15,377	
Symonds B J	41,720	1,969
Syroishko L M	1,738	464
Taekema J B	24,455	3,293
Talbot R J	40,274	373
Tam K H J	25,301	
Tanner B R L	83	
Tanner D B	47,086	816
Tapp D	19,496	
Tarsey K A	7,582	576
Tautz A F	49,150	13,810
Taylor B W	30,340	2,078
Taylor E A	8,950	
Taylor G D	44,924	7,120
Taylor K D	25,416	
Taylor K L	28,692	
Taylor L	7,618	
Taylor M	20,115	415
Teasdale A R	28,371	910
Teichroeb V K	833	
Telfer H B	20,113	
Terpenning J	2,018	
Teskey J	26,906	663
Tetreau R E	26,175	2,465
Thatcher D J	29,069	2,852
Theriault J E	1,338	
Therrien B	5,608	1,579
Thiel R H	34,826	1,688
Thistlethwaite M	5,562	

	Salary $	Travel $
Thogersen A	17,885	
Thomas N	13,308	
Thomas R C	47,783	7,098
Thompson C E	3,200	8
Thompson D	15,697	3,806
Thompson D R	32,154	273
Thompson M N	11,048	
Thompson R L	29,451	37
Thomson B	30,153	1,312
Thomson M E	23,175	
Thorlacius B	26,273	2,322
Thorn E	26,676	
Thorne A W	12,876	156
Thornton E	28,380	210
Thorp G N	28,010	
Thorshaug B	27,079	200
Tierney R	9,684	2,204
Tin Tun U	47,106	1,158
Tipper G K	30,153	4,222
Tipple L M	13,974	
Tofsrud S D	10,317	
Tominac M A	20,060	
Tompa F S	40,161	4,853
Tompson A R	26,662	
Toop C L	23,735	
Topham R C	24,221	304
Townsend L	21,382	
Townson R	29,635	1,665
Trachuk G	18,322	1,780
Tradewell E H	36,488	216
Travers B J	19,553	
Travers O R	45,685	4,299
Tredger C D	30,153	2,661
Tremblay S L	5,238	
Trickett D B	5,734	537
Truelson R L	27,001	1,818
Truscott J A	24,066	397
Tsang T	25,416	
Tsumura K	26,906	4,952
Turcotte M L D	26,991	
Turnbull W G	28,106	1,106
Turner B	35,577	714
Turner D	11,175	
Turner D K	3,651	72
Turner D V	46,606	2,306
Turner M	8,175	274
Turner M H	14,667	1,701
Turner W B	26,955	
Turyk J	2,662	
Twaddle C	14,022	1,818
Tyers J G	10,688	419
Tyler W J G	25,628	457
Umsonst L U	24,282	2,438
Underwood M J	10,814	
Uphill G T	8,193	
Ure K J	8,193	217
Usher J B	26,906	1,129
Ustik A	24,472	419
Uyeyama H K	737	
Van Aggelen G	30,781	1,017
Van Bruggen W	23,003	866
Van Drimmelen B	40,920	7,683
Van Eyk N	21,786	
Van Haastregt J C	25,416	
Van Horne G P	2,724	1,215
Van Hove J	26,906	2,853
Van Schouwen J E	1,765	
Van Velzen W	10,099	676
Van-Barneveld J W	46,230	2,672
Vance B F	44,040	6,110
Vanden Dungen J A	7,412	
Vander Putten M R	3,270	
Vanderhoek L J	25,641	
Vanderweerd J R	12,950	
Vanderwolf C C	29,630	53
Vantine L B	28,910	2,378
Varty J D	27,206	1,259
Vatamaniuck M W	28,017	1,999
Vaugeois M F	26,979	
Velisek I	35,566	225
Veller J C	5,396	

	Salary $	Travel $
Vereshagen P A	9,684	12
Verschuere J G	9,107	69
Villa R M	18,166	58
Visentin P	27,895	1,667
Vogt F H	6,641	
Vogt H J	47,106	3,330
Vogt L W	7,322	36
Voje E O	541	
Vold T	47,106	3,502
Von Schuckmann S	29,882	8,774
Vonwittgenstein K	7,087	231
Voth B B	27,641	1,801
Voth S A	20,957	538
Wadden R L	30,987	1,457
Waddington L	18,922	
Wagner A	3,046	
Wagner G C	26,676	
Wakelam G K	28,255	532
Walker D	3,971	
Walker D A	47,106	
Walker D J	3,021	122
Walker G	20,130	
Walker J H C	58,124	10,864
Walker M D	41,620	8,153
Walker P D	21,032	75
Walker R A	26,676	
Walker R J	31,579	5,627
Wall C P	6,487	
Wallace L	6,672	24
Wallach S A	5,805	58
Wallis M A	30,350	1,481
Wallis M P	28,255	
Walmsley K M	20,092	73
Waiper G A	1,971	
Walter J B L	10,688	479
Walters L S	20,874	317
Walton D G	28,255	956
Walton G R	13,439	
Walton L E	6,730	55
Ward B R	30,153	2,881
Ward J E H	38,731	3,728
Ward L W	25,432	2,124
Ward S C	30,351	2,219
Wardale R T	26,694	
Wardell M C	26,676	
Warden G	29,546	
Warkentin B M	2,104	69
Warkentin W J	26,906	1,506
Warner I O	9,779	6
Warnock E	55,514	7,685
Warrington P D	40,149	2,811
Wasylik S	25,870	1,303
Waterfield C	18,272	
Watkins M S	33,834	987
Watson D J	570	
Watson W B	14,021	
Watt B J	12,492	1,534
Watts G S	28,918	2,056
Wayne M	6,940	328
Webber R C J	53,295	
Webber T	29,064	1,526
Webster B L	26,906	3,074
Wei M	35,024	632
Weinberger E J	13,020	64
Weir C A L	20,097	
Weir G R D V	28,255	
Weir J H	10,688	
Weiss E	37,653	218
Weldon W H	47,716	2,739
Wellbourn C	5,319	
Wells C	13,337	
Wells D T	2,124	
Wells L	25,301	981
Wells R S	26,989	
Wertheim-Aymes C A	11,876	
West D L	26,662	269
West M G	28,255	
Westcott R G	7,406	252
Wester J	54,067	4,012
Westover W T	34,202	1,875
Wetter R D	44,040	5,017

MINISTRY OF ENVIRONMENT AND PARKS — Continued

	Salary $	Travel $
Whately M R	43.796	3.677
Whetter R R	7.984	351
White D A	34.826	
White E R	9.904	499
White R D	30.489	1.577
White W D	28.359	1.313
Whitfield P R	13.593	2.678
Whitford J E	16.166	133
Whiticar D	35.003	549
Whitton M J	1.554	
Whyte J A	28.255	5.096
Wiebe J D	2.996	
Wiens J H	47.096	3.657
Wightman J C	35.740	3.906
Wigmore J	993	
Wigmore J R	49.710	529
Wilde P A	24.384	79
Wilders D J	26.906	1.511
Wilke S M	10.268	
Wilkes B D	40.920	3.911
Wilkin N L	26.624	5.045
Wilkinson B R	20.119	
Wilkinson G A	47.106	3.266
Wilkinson P	23.002	
Wilkinson T D	26.906	3.442
Willett S V H	51.258	5.571
Willgress J W	9.684	98
Williams A C	36.109	2.208
Williams G D	24.703	275
Williams R G	35.577	4.249
Williams R J	44.853	3.430
Williamson D R	26.820	1.130
Williamson L	23.923	
Williamson R R	1.124	
Wilson A	733	406
Wilson D	26.906	1.447
Wilson I B G	36.660	2.931
Wilson J	10.832	
Wilson K W	47.106	493
Wilson R G	57.087	6.560
Wilson S M	7.667	
Wingfield J E	20.113	
Winter W F A	26.676	
Withler I L	50.802	6.133
Wittneben U	39.525	2.239
Wodtke F A	32.165	
Wolfe G L	27.665	1.060
Wolferstan W H	35.577	1.274
Wolff K	25.787	632
Wolterson-Strauss A	28.918	599
Wong H Y	51.200	6.449
Wong J C	28.684	1.827
Wong K	28.252	1.401
Wong K L	24.206	
Wong L	24.206	
Wong P P M	35.577	430
Wonneberg V W	7.968	
Wood B R	45.871	2.539
Wood C T	4.058	
Wood R B	13.722	
Wood T J	49.321	5.325
Woodbine S B	24.206	
Woodhouse W R	9.174	1.263
Woodruff M J	8.267	828
Woods B V	26.662	426
Woods C A	8.576	
Woods G	20.342	497
Woods G P	35.577	3.375
Woods P J	50.336	1.106
Woods R B	22.312	1.229
Workman R A	9.240	1.684
Wormald G R	28.372	
Worobets W A	47.096	1.848
Wright E	20.718	302
Wright J H C	4.040	241
Wright L M	6.391	348
Wright P K	30.526	1.650
Wright R	26.272	782
Wyman R R	35.577	
Wyngaards W J	32.165	1.015
Yaworski B A	13.352	309
Yeats B D	25.950	889
Yee L	24.206	12
Youds J	30.855	2.337
Young D L	2.018	
Young J A	26.906	1.357
Young M C	13.332	599
Zackodnik A D	50.816	5.958
Zaluski M A	9.779	
Zarelli M	13.131	
Zimmer K A	9.937	853
Zirnhelt N A	27.300	1.543
Zoltan J	10.012	
Zubel M Z	44.233	8
Zubick M J	20.119	
Zukiwsky S	17.975	
Unallocated benefits	10.769.111	
Accrued pay	(44.433)	
Transfers	8.777.500	523.787
Totals	64.802.364	2.903.815

MINISTRY OF FINANCE AND CORPORATE RELATIONS

	Salary $	Travel $
Curtis Hon H A Minister	11,626	2,940
Vander Zalm Hon W N Minister	0	0
Couvelier Hon M Minister	12,465	14,753
Emerson D L Deputy Minister	46,410	3,150
Halkett P G Deputy Minister	61,839	10,030
Abbott L M	29,049	1,510
Acton R	31,329	163
Adam G	29,097	127
Adam V K	5,802	
Adams C L	21,741	375
Adams S A	9,616	988
Adelson L	27,482	109
Adema E	6,243	
Affleck E L	10,999	
Ahola V C	20,273	
Ailport M P	8,001	
Alexander R M	4,990	
Alexander S C	16,140	
Alford C D	11,161	
Alifrangis D	732	
Allen D E	87,104	2,047
Allison M J	28,139	423
Allum M A	15,097	52
Amirfeiz G	4,668	
Amy D L	4,471	
Anctil B L	10,888	
Anderson A H	57,140	3,353
Anderson M M	22,348	1,640
Anderson P	16,429	525
Anderson W R	39,318	3,882
Anderson W W	13,612	
Andexer J	27,205	
Angl S K	16,431	770
Anholt D M	43,860	
Anslow T M	17,133	
Aquino F D	37,906	1,343
Archer S E	20,924	
Armstrong D	19,434	
Armstrong G	63,915	17,667
Armstrong G E	13,205	722
Arnold B A	22,739	
Arnoldi M P	32,808	447
Arola F S	29,415	1,460
Arscott L J	17,991	
Aspden C	7,361	
Atkinson M	34,119	2,762
Atterton R A	17,990	1,687
Attfield R S	31,579	205
Attrill L E	4,254	
Attrot R B	1,561	
Aubrey W J	33,820	984
Aune V	10,010	
Aussenegg T	31,690	51
Austin J	23,716	411
Aziz M A	4,471	
Babiuk J R	5,490	
Bachert C A	21,836	
Back G A	40,801	1,070
Badior A A	8,898	
Bagot J M	2,069	
Bailey A	6,622	
Bailey D L	14,921	52
Bailey D S	20,094	
Bailey E G	18,818	
Baird C G	31,562	
Baker B J	5,003	
Baker G R	20,372	1,779
Bale P A	20,037	
Baliko A	4,758	
Ball B J	19,770	35
Ball D E	19,960	
Ballantyne D	32,136	1,256
Ballen M C	36,824	2,760
Bamford E A	18,943	
Baptiste I	16,431	2,668
Bare B G	7,771	
Barman C C	41,254	
Barnard A J	56,653	372
Barnden B D	3,620	
Bartlett L C	909	
Barton J	8,731	
Battisson E M	7,523	
Battisson P A	36,938	3,693
Battiston R A	32,741	185
Battistoni D	3,679	
Bavis L S	10,059	
Baxter D	4,906	
Bayerthal H P	9,686	
Beach D C	21,360	
Beattie J A	29,446	305
Beaudoin S	4,458	
Beaulieu N B	18,124	23
Beaumont A	2,212	
Beaumont M C	1,289	
Beck M K	7,279	
Beckett A C	47,937	1,182
Beckwith B E	12,317	
Bedford W C	39,029	4,064
Bedwell M M	20,390	
Beech D	22,113	
Beeds K R	31,579	1,464
Belanger C J	6,180	
Bell H M	29,335	1,432
Bell S A	11,756	
Bell W H	56,175	2,399
Bellavance G	6,879	
Beneze D S	34,138	2,044
Bender R E	32,252	2,192
Benham W P	16,479	1,227
Bennallack A	3,878	38
Bennett D R	1,829	
Bennett M	29,637	673
Bennett R E	38,557	391
Benson R	4,572	
Bentley R	34,138	2,004
Berry C S	26,869	1,804
Berry K A	5,739	
Bertram C F	5,739	
Berube P	19,836	
Bex T J	19,548	
Bhalla B	8,744	
Bhulji M	25,455	67
Bicknell W S	7,543	39
Biddlecombe D L	6,356	
Bieller B	5,000	
Binder-Taylor S	14,766	205
Birch Darla	4,250	
Birnie C	20,324	
Bishop B M	14,475	
Bishop D	36,741	3,705
Bishop W J	28,694	390
Blaauw E T	38,181	
Blackwood A J	35,602	1,320
Blaine L C L	16,440	550
Blakeman F	21,298	
Blasetti F	52,659	1,296
Blatchford D R	31,420	2,476
Blatchford J K	28,694	1,761
Blazkow P	41,834	
Blewett J	20,191	
Blois J M	5,323	
Blonde G	6,064	
Blue V J	26,965	4,402
Blundell M M	19,362	1,049
Bobiak C J	22,292	
Bodard J	25,099	246
Bodkin J	17,209	9,427
Bogdan K G	29,089	152
Bohlmann E G W	32,732	4,018
Bohn S M	5,078	
Bollerup B	34,138	1,326
Bolton D B	42,880	173
Bombara C	5,649	
Bond P	6,921	
Boone P A	8,634	
Boothroyd J R	31,414	587
Borradaile L J	32,444	
Bouchard S	13,690	
Boulter D D	14,297	
Bourdeau L J	19,404	
Bourdon P L A	2,604	
Bowles R	5,611	
Boylan J J	5,740	
Boyle S L	5,112	
Braden J	19,559	
Bradshaw J W	34,138	463
Brady C B	21,530	944
Brady K	19,304	
Bramley R M	26,461	
Bray B M	17,838	1,019
Bray P D	31,368	3,390
Breakingbury S	20,629	436
Bremner E	5,205	
Brereton M K	35,795	1,938
Brindamour R	27,273	
Bristow B J	14,006	
Bristow S	4,836	
Brookbank B A	1,877	
Broomhall J	16,920	
Broughton C	6,372	
Brouwers A	35,671	282
Brown C L	20,724	
Brown C V	20,108	
Brown J A	22,738	858
Brown M P	16,429	
Brown N T	13,500	
Brown P	36,761	744
Brown P A	19,623	
Brown S-L	14,665	
Bruce F B	17,978	645
Bruni M	5,739	
Brunning D K	4,859	
Brunwald R J	28,701	152
Bryan J	34,138	1,041
Bryant P L	11,100	250
Bryce C R	41,191	881
Brydges D	19,983	684
Buchanan G H	6,415	156
Buckna M A	28,041	1,335
Buerge B A	16,429	
Bugg D E	3,079	
Bujdoso M	12,988	
Bull D R	20,154	
Bull E C	8,976	
Bull V E	12,230	
Buonassisi P	8,627	395
Burbank D J	23,084	
Burden D	4,696	
Burnell J M	14,289	
Burnett C A	3,434	
Burnett C A	31	
Burton W W A	17,720	
Buss P	20,252	
Butler F	11,339	
Butler J M	53,655	2,262
Butler P E	11,158	
Butt W	1,749	
Buxton W C	9,424	
Cadieux D G	18,291	2,262
Cadwallader C R	30,381	1,044
Cafferky P B	2,890	108
Cain J E	5,113	
Cain L G	21,607	
Calder L R	8,100	129
Cale B O	36,890	1,890
Callis K M	1,975	
Cameron B D	2,484	
Cameron M N	15,973	
Cameron W P	20,993	
Campbell J G	33,897	1,634
Campbell L J	5,536	
Campbell R	36,773	1,129
Campbell W L	28,180	1,347
Carlson C	8,962	283
Carlson N E	20,512	1,742
Carmichael F R	29,861	369
Carr H M	22,020	
Carr J A L	21,152	1,046
Carrigan S D	21,248	462
Carruthers A M	5,209	
Carruthers D	5,098	
Carson E E	22,012	
Carter M	5,483	
Carver A B	62,862	5,856
Catterson D	5,098	
Caul M	6,913	96
Cave A S	4,826	
Cawley S M J	20,647	2,677
Champagne E A	5,315	
Champion D J	27,606	
Champlin W C	16,788	12
Chan C	20,108	
Chan J	5,098	
Chan J	1,058	
Chan J	20,298	
Chan N	5,573	

MINISTRY OF FINANCE AND CORPORATE RELATIONS — Continued

	Salary $	Travel $
Chan R	24,887	1,307
Chan S	6,354	
Chaperon R T	18,630	
Chapman E N	20,408	
Chapman K M	32,445	
Chapman K N	21,014	
Chapman L A	2,652	
Charlesworth A F	24,139	
Charlton W	5,205	
Chartier R C	20,083	
Chiang S	1,443	
Chin D K	10,449	275
Choi P	30,159	2,156
Chow D	2,933	
Chow H	32,750	1,184
Chow M	587	43
Choy H	9,300	
Chrabaszcz R E	21,627	582
Christensen L	21,810	
Christie W C	31,914	3,097
Chu L W H	1,430	
Chuang C M	20,108	
Chubak E G	30,258	1,188
Churchill M F	58,498	1,792
Ciapponi K	7,941	
Cipryk L A	5,983	
Clark C D	20,031	
Clark L D	14,931	
Clark L J	21,061	920
Clark N R	51,667	1,852
Clark R A	39,870	452
Clark W A	2,803	
Clarke A L	16,429	
Clarke G J	4,145	
Clarke L M	8,045	131
Clayton C	15,972	
Cleophas M	1,058	
Clews S G	38,056	892
Cliffe R B	34,138	1,643
Clifford M	16,564	242
Clyne D	19,043	
Collard J	19,632	24
Collier P	23,864	
Collins R D	7,006	
Colwell C	24,988	496
Combs O E	21,057	
Comper M E	19,277	
Cone J H	34,138	5,623
Connor J	14,136	
Connors J R	18,100	290
Contini P I	4,297	
Cook J F	13,218	
Cook J R	7,360	157
Cooke S	5,091	
Cooke S G	9,233	
Coons C M	19,314	
Corbeil R C	61,059	2,891
Corbett J	18,431	
Corby J T	22,266	
Corey C	45	
Corfield L M	7,195	
Corner D M	12,596	
Cosby M A	23,522	425
Costello M	60,446	14,730
Costin F W	40,084	
Cote C J	16,429	792
Couldwell L F	21,611	
Coupe R M	17,513	505
Cox S F	31,329	155
Cracknell S P	24,191	
Cranwell A	4,630	
Craven L V	5,145	
Crawford M	5,407	
Crawley V J	18,466	
Creasy W	5,359	
Creighton C C	40,931	188
Crerar M A	13,965	
Critchley P M R	9,770	
Critchlow O M	27,178	580
Crittenden A C	15,918	
Crocker P	23,967	140

	Salary $	Travel $
Crompton P J	47,636	1,579
Crone J A	46,341	604
Cronk P J	5,069	
Crosby C	7,598	
Crosby N	4,485	
Crothall S A	31,570	1,237
Crothers R A	12,568	916
Crowe S G	21,539	
Crowther M G	52,017	4,433
Croy D A	2,193	
Crystal M	5,098	
Cudby C	14,590	
Cullen J M	14,016	
Cullinane H R	19,981	
Cundall G F	17,990	
Currie L L	50,888	2,808
Curson A E	4,620	
Curtis J E	3,298	
Cutler S A	8,301	
Cuzner F W	35,376	376
Czernick N	4,906	
Dagenais L M	5,810	167
Dale S H	7,655	
Dalgety A	4,664	
Dallamore E L	21,316	528
Damke M	1,430	
Danderfer J	1,896	
Daniele R M	18,339	3,481
Daniels G W	16,342	
Dann L A	45,946	310
Dar J	22,686	
Darychuk R	15,852	1,390
Davidson S J	34,138	790
Davies F M	14,313	
Davis S E	12,016	
Dawes J F	31,579	20
Day D W	25,219	
De Faye R C	46,341	1,023
De Sol-Downing A	5,969	
Deacon-Rogers L	25,017	2,723
Dean B A	17,637	17
Dean M M	21,487	
Dean S A	13,720	
Dean W A	28,412	786
Decosse S S	22,055	
Decotiis T	4,668	
Deegan K A	12,371	
Degen U P	8,898	56
Dejong P	19,747	
Delong J R	38,849	1,339
Dent M G	11,544	
Derry S A	15,982	11
Desgagne S	4,599	
Deveau A R	1,616	
Device C T	4,835	
Devine E	17,125	
Dewell A	28,701	4,596
Dewell R	6,857	92
Dewsbury R B	29,913	761
Dhillon A	21,819	
Dibley A	8,567	370
Dick A E	18,720	
Dierick K D	4,471	
Dilworth H A	15,800	714
Dion L A	15,178	
Dixon K	5,206	
Dobell L	20,411	
Docherty J	40,777	10,628
Dods L	20,474	
Doehler M H	27,448	3,321
Dosanjh G	1,810	
Dougal R J	5,267	
Dougan B M	22,010	
Douglas M E	5,910	
Down D	37,415	169
Downs B K	21,809	
Doyle B M	5,098	
Dragan G J	43,020	5,411
Drake N	30,420	2,153
Drew E	18,953	
Driedger D M	1,061	

	Salary $	Travel $
Drier M M	6,857	139
Drysdale C L	14,774	
Dudley B	8,900	454
Dudley J S	9,406	
Duffy M D	9,431	
Duggan R	9,015	
Duits S	19,425	279
Dunbar H	14,833	
Duncan B C E	53,362	216
Dunn A	20,193	
Dunning G	6,187	
Dunsmuir H	1,877	
Dunsmuir J E	34,554	1,108
Duprey R R	36,715	2,769
Durose D A C	5,701	
Dyer K R	4,415	
Dzioba S O	31,562	914
Earl H L	26,313	137
Eastick B R	5,902	
Eastwood A	59,565	5,373
Eaton B	48,959	4,637
Edgar J D	17,548	7,199
Effa R W	38,411	
Egeland D A	31,863	2,009
Ehrman L E	25,025	2,155
Eisenhuth S L	21,859	
Elkuf L L	99	
Elliott R	6,000	
Ellis M E	16,635	60
Ellis R L	35,440	
Eng G	21,196	
Erb L M	1,547	
Erickson V L	2,647	
Erskine M	24,683	390
Esmail K	7,003	76
Ethier G M R	22,010	
Evans A	21,800	
Evans D T	54,396	6,967
Evans F E	8,758	
Evans J R	16,148	
Evans W E	2,492	
Evensen P S	16,136	
Evenson C V	4,415	
Farquhar R M	29,089	250
Farr A K	6,500	2,767
Farrington E G	20,809	
Faust D	10,281	
Fayle T	23,373	1,754
Feeney B J	4,668	
Ferguson D J	23,800	
Ferguson H G	106,373	3,674
Ferguson M A	19,925	543
Fernandez J M	20,391	
Fettig K	15,972	
Field A G	34,416	542
Field D C	3,674	
Fife D L	21,989	36
Filion G M	5,244	
Finamore R	34,138	2,132
Finney K H	11,190	
Finnigan L D	36,593	1,882
Firbank J A	36,761	137
Fisher J V	5,709	
Fisher S R	37,861	11,443
Fisk W G	13,721	
Fitch C J	1,678	
Fitch D E	19,805	
Fitzgerald J J	8,898	207
Flavelle L	10,961	1,047
Flewelling D J	5,078	353
Fluskey L	21,028	
Fodor E A	4,709	
Fong L	20,084	
Foong L	20,108	
Forbes D G	22,148	
Ford D A	45,996	1,276
Ford K A	23,389	
Ford V	10,485	
Forest I B	17,210	
Forman I K	40,167	5,280
Forrester M J	12,282	

MINISTRY OF FINANCE AND CORPORATE RELATIONS — Continued

	Salary $	Travel $
Forrester W W	29,728	2,421
Foster D M	25,399	
Foster J K	29,254	3,673
Foster L T	59,119	1,993
Fowler R G	11,993	
Frank N A	28,263	
Franks D A	6,860	40
Fraser K J	7,704	642
Fraser L	12,975	29
Fraser R	29,546	1,665
Fraser R A	42,889	106
Fraser S L	19,864	114
Freeman P	5,411	
Freer L G	5,787	
Frenette L J	20,468	
Frey J R	36,077	3,408
Fries R J	12,705	391
Fritz D A	4,454	
Frolic G E	7,219	23
Froud M	18,128	
Fuhr G	17,984	560
Fukushima E	20,807	8,781
Fullerton D	3,253	
Gaiger D L	4,446	
Galbraith C	7,238	
Galitzine K A	17,539	
Gallagher R L	15,982	461
Gallard E	20,088	
Gander L	20,906	
Gardner I P	1,848	
Garner D A	16,223	427
Gascho B J	16,135	108
Gaudette P A	13,615	
Gee W	32,750	1,708
Genest W L	19,461	
Gentleman R W	4,250	70
George D	21,659	
Gerrard G E	6,219	
Ghory M G	10,036	
Gibbs G R	18,410	854
Gignac J	5,285	
Gignac L G	52,204	105
Gilbertson K	4,528	
Giles J G	16,171	
Gilker E R	16,676	774
Gill G Y	5,626	
Gillespie A J	32,627	7,116
Gilmore B L	9,646	
Girard M I	22,106	
Gitzel H	269	
Glashutter E	3,576	23
Godin J A	35,479	3,514
Gook C	7,337	
Gordon B M	14,484	261
Gorgopa W	9,240	
Gough I	1,759	
Gower G K	5,490	
Goyette C	12,929	
Graham H K	2,978	
Graham H S	17,133	
Graham K	29,089	
Graham M	5,739	
Grant L L	5,052	
Granton B P	19,367	140
Grealy K	20,810	
Green J	10,605	
Green J A	5,739	
Green T K	33,683	
Greenall T M	41,398	3,480
Greenwood C	5,073	
Gregg L M	50,511	2,122
Gribling D	28,153	722
Griffin C M	18,917	
Grills M M	20,364	
Grist C M	43,304	743
Groom W L	7,704	766
Gross S A	20,828	
Gruber N	24,531	
Gubbels E C	21,512	
Guerzoni S	4,395	
Gunnarsen D E	27,588	125
Gunther L D	20,966	368
Guthrie J A	43,377	4,287
Hadley K E	22,212	
Haley B L L	2,807	132
Halkett P	15,554	2,621
Hall C T	26,463	4,913
Hall J H	16,607	1,092
Hall M J	20,036	
Hall R E	32,122	2,337
Hamill D	19,961	
Hamilton D	4,342	
Hammett A K	19,939	
Hammond G	32,738	
Hammond G	3,492	
Hancock J P	3,546	
Hancur J L	29,497	2,060
Handgraaf D	486	
Handley R W J	19,323	
Hannah G K	4,851	
Hansen B W	35,321	735
Harada S A	4,968	
Hardcastle J M	8,800	656
Harkness M L	1,985	
Harper F M	19,905	
Harper S	21,571	405
Harpham E J	22,135	
Harris F M	5,098	
Harris S	4,360	
Harris T M	1,174	
Harrison I E	8,440	
Hart D	8,652	
Hartwell M C	9,493	1,022
Harwood A L	5,550	
Harwood N E	25,594	291
Haskins S A	19,504	
Hatcher M T	20,119	
Hatlen P	4,180	
Hatt K	15,946	346
Hatten R A	10,268	140
Hay J D	31,424	1,558
Hayes P	15,204	
Hayhurst J S	31,579	6,651
Hayter C L	19,559	962
Hayter K M	4,932	
Hayward D A	22,629	610
Hayward J	19,434	1,395
Haywood D G	19,517	
Heap G W	36,739	
Hellrud D M P	15,972	614
Hemeon D	12,337	
Henault S M	20,666	
Henderson L I	1,639	
Henery E	18,963	
Henn B L	16,429	
Hepburn F G	64,538	2,331
Hepburn K A	6,546	276
Hepper W D	24,720	231
Heroux C A	24,009	2,248
Hertslet S	5,077	
Heslop C G	20,324	587
Hess R J	4,603	
Hession M K	34,746	
Hewis G E	22,298	
Hewson P	5,098	
Heyer M R	1,874	
Hibbins B J	29,780	3,459
Higginbottom S L	18,842	
Hill D W G	34,138	4,574
Hill M M	5,626	
Hindley J D	9,423	
Hirji S H	8,898	581
Ho D	30,843	1,279
Ho D Y N	43,369	446
Ho S	6,505	
Hoag C A	4,894	
Hobart R J	56,432	620
Hoem J H	35,564	1,380
Hogg H	4,446	
Holbrook D R	12,483	327
Hole B J	18,310	
Holliday M L R	8,554	
Hollier D J	5,244	
Hollins L	15,982	18
Holm Karin R	4,668	
Holmes C L	24,861	1,205
Holmstrom J E	25,129	
Hood D R	4,419	
Hood S L	5,195	
Hooper M N	4,548	
Hoopfer H A	18,979	
Hope M	5,244	
Hopewell J	41,404	8,641
Hopkins J W	40,559	5,899
Hopkins N P	31,579	812
Horn S	18,572	
Horner A R	56,968	267
Hornett K E	10,810	
Horniak J	7,011	
Horth G A	12,159	
Houtman L	8,898	83
Howard D W	4,763	
Howard G M	5,490	
Howell P A	543	
Hoy A I	17,176	2,468
Hudson F D	13,003	
Huffman J B	34,073	1,680
Hughes D M	21,848	
Hughes P A	29,233	
Huizinga S M	15,851	
Hunter J G	30,772	1,237
Hurst A F	11,674	
Hurst T R	5,044	
Husband S M	22,094	
Hutchings C S	69,068	5,219
Hyndman D M	75,542	9,595
Hyson B I	19,685	
Ireland A D	5,739	
Irwin L	17,990	
Isles M E	6,534	
Ismail K H	1,283	39
Issmer C	6,578	
Iverson M E	6,469	
Jackson D E	29,554	1,079
Jackson G P	1,561	
Jacobsson D	7,952	
James J	27,851	1,230
Jarvis I E	5,244	
Jaskela R H	31,346	1,876
Jenkins C	9,643	
Jennings J	36,699	40
Jewitt E T	13,709	
Jhutti S	766	
Johal K	2,256	
Johnson A W	4,601	
Johnson G D	29,013	36
Johnson G P	8,898	115
Johnson J T	35,102	252
Johnson S	4,416	
Johnson S A	1,822	
Johnston B	3,575	
Johnston D	3,892	
Johnston J B	30,306	820
Johnston M H	5,490	
Johnston R	1,568	
Johnston R W	48,085	
Johnstone C P	12,352	
Johnstone D S	33,011	51
Johnstone E J	32,314	1,254
Johnstone L M	25,350	
Jones D R	28,634	197
Jones H F S	5,226	
Jones J	15,860	267
Jones J A	2,664	
Jones J E	5,626	
Jones K W	29,344	201
Jones S M V	3,232	562
Jones W M	4,471	
Jongbloed C W	44,240	1,678
Jorre-de-St-Jorre M	15,285	1,033
Jourdain K D	19,336	
Judson S J	5,878	
Jury D	20,580	

MINISTRY OF FINANCE AND CORPORATE RELATIONS — Continued

	Salary $	Travel $
Justice D A	4,471	
Kaardal A L	5,835	
Kaiway B D	40,737	
Kalichack T	5,179	
Kaliszewski S M	3,778	76
Kallasmaa D P	7,340	
Kalmakoff P	20,090	6,866
Karmali F	2,010	
Kavanagh M E	17,978	255
Kavanagh X	2,755	
Kay D J	22,087	
Kayler K	34,138	4,577
Kelly K W	27,477	1,584
Kennedy C J	19,868	
Kent P	5,408	170
Kerckhove M	19,889	294
Kernaghan B E	32,625	
Kerr H E	4,471	
Ketcham W H	32,316	751
Kettle J L	22,055	
Khouri L M	6,486	27
Kickbush F A	28,701	591
King A G	22,694	
King D L	3,568	
King R	18,272	
Kingsfield B C	6,273	
Kinsey K	10,916	445
Kirby E C	6,973	
Kirk C S	42,816	4,500
Kirkaldy A D	22,509	579
Kirkham T H	30,079	4,173
Kitson S	20,826	
Kivisild A	31,562	
Klassen F J	63,852	3,496
Klassen K	5,774	69
Klear D	27,995	
Klingspohn E	19,149	
Knight D C	23,592	6,762
Knight M E	4,471	
Knipe J	5,739	
Kolousek H	5,098	
Kong L C	39,238	27
Koskie D A	10,502	914
Koskimaki D	35,129	1,486
Koyl G R	41,359	140
Kraft N A	3,108	
Kratzmann P	22,045	
Krcic S	17,978	
Krenbrink B L	15,945	
Krischanowsky N P	46,801	344
Krowchuk R D	67,352	1,704
Krueger R F	22,879	
Kubicek K	204	
Kuczerski L	7,983	
Kufner C A	11,334	417
Kula J	42,471	154
Kumar M	1,058	
Kushner D	15,778	180
Kuypers R	17,838	3,593
Lacheur D	10,299	
Laforest C	26,117	324
Laforest M J	25,335	
Laidler T P	22,725	
Laipnieks P J	8,380	1,208
Lam L N	11,453	
Lamb R	13,246	
Lambeth J A	39,272	
Laming E A	5,725	
Lane J A	26,287	2,924
Lane M H	33,281	46
Langstaff D Y	18,360	
Lanki H J	32,741	1,177
Lapierre J A	19,912	496
Lapierre M	16,392	
Lapointe A M	31,919	2,668
Laschuk M K	8,987	
Lassen B	2,064	
Lauckner E V	22,165	
Laursen S M	18,980	
Lavallee J A	5,098	
Lavallee L D	27,537	

	Salary $	Travel $
Law M K	22,016	
Law P J	22,212	
Lawless D C	40,206	1,830
Lawson D	21,170	
Lawson L	22,105	
Lawson R D	25,480	
Lay M	21,055	
Lean L P	20,338	832
Leary G	3,891	
Leclair A S	20,906	
Leduchowski S M	15,890	
Lee C	15,981	
Lee D J	20,268	
Lee L	5,063	
Lee L	48,816	2,355
Lee L C	21,528	
Lee L L	19,548	
Lee P W J	32,370	2,481
Leeming E C	21,047	
Leenders M H	53,476	3,527
Lemmen C	21,769	
Lemon V A	4,023	
Lenz M M	16,440	1,669
Leonard F H	54,136	4,182
Leong J	8,898	
Leslie D L	5,130	
Leslie J	4,557	
Lessard W A	5,353	
Letham D J	19,323	
Leung K	1,058	
Leung K C	21,063	
Levens E W	28,355	2,470
Leverington J B	33,295	
Levesque M J	16,293	
Levin M	8,123	170
Lightbody J C	20,920	
Lightbody J L	15,794	532
Lilleberg L G	20,298	
Lilley J L	19,559	
Lim T W	36,054	2,348
Lind A H	32,750	1,969
Lindsey G D	35,573	
Linge S J	14,202	
Lister J R	39,238	217
Listug E J	17,990	
Little J D	39,238	486
Little M L	19,940	
Lloyd R B	19,254	
Lockhart J M	17,978	
Lofthouse M	10,256	
Logan L	4,739	
Lomas E W	27,131	1,034
Lomas T	22,287	
Longdo C W	19,324	711
Longman D	38,564	7,794
Longman J H	37,643	628
Loo C	20,108	
Loo S C	20,131	
Lord K A	14,189	731
Lory D	12,832	3,271
Lovsin R J	19,602	1,355
Lowdon R J	11,001	429
Lowe B	4,385	
Lowe B E	12,606	
Ludlow C H	20,119	
Lum L	1,616	
Lummin S P	45,443	811
Lundell F R	32,750	1,950
Lundquist M S M	29,726	
Lusk B J	5,090	
Lyle E H	20,115	
Lyttle J E	7,062	
Mabon R K	29,892	
MacDonald G	34,119	5,584
MacDonald J	55,021	314
MacIntosh J H	30,784	42
MacIver K A	9,276	2,162
Mack H C	4,141	
MacKenzie B G	32,361	1,537
MacKenzie C M	6,356	
MacKenzie J D	28,020	3,347

	Salary $	Travel $
MacKenzie M	3,975	
MacKenzie R	33,194	363
Mackie A G	46,620	3,403
MacKinlay F C	3,853	
MacKintosh J A	5,167	504
MacLachlan M G	6,954	
MacLachlan M J	4,500	
MacLean S J	21,521	94
MacLennan C M	18,821	910
MacLeod A D	48,305	97
MacMath D S	43,597	2,568
MacNamee T		140
Maedel H L	15,806	283
Magee J E	20,951	
Magnuson T M	5,051	
Mah J	34,138	4,640
Mah K	5,244	
Majkowski E	34,138	547
Malkoc O	6,660	
Manak K	5,072	
Manels H A	11,316	
Manikiam S T	5,614	
Mann N T	4,251	
Manning S J	5,728	
Mantik L C	21,322	
Mapara Z H	32,732	5,720
Mar M K	5,132	
Mar W A	2,499	
Marken L	28,068	302
Marley W A	38,058	1,043
Marling L V	17,978	867
Marolla F	7,559	491
Marr-Paine A	8,295	934
Marshall G R	18,524	
Marshall W L	29,196	
Marson D B	71,624	3,957
Martin D L	27,823	1,482
Martin J L	17,978	1,081
Martin J T	5,236	
Martin K M	29,924	1,285
Martyn E A	18,776	526
Marx R A	6,997	
Mason J	5,495	
Mason J J	259	
Massey E	5,244	
Matier G D	9,934	
Matkin S	2,184	
Matkovic S	2,572	
Matsuo S	32,714	1,488
Maxwell L J	5,166	
May D L	15,972	89
May R	28,265	1,621
Mayer A S	8,528	717
Mayhew R L	8,567	
Maynard V A	19,950	
Mayrhofer D R	9,853	
McAuley P	19,400	
McBride M	21,098	156
McCaffrey P	334	
McCallum P M	20,119	
McClure C	12,324	
McClure R W	30,719	1,861
McCormick B E	5,762	
McCormick C J	21,183	
McCracken M L	19,323	
McCulloch B	3,109	140
McCulloch B L	4,454	
McDiarmid E J	14,160	
McDonald H	34,282	782
McDonald R G	29,538	226
McFarlan C E A	16,429	
McFarlane L H	4,660	
McGivern M	7,589	2,164
McGlade P J	20,067	
McGregor D L	23,913	
McGuire P M	5,210	
McIlveen J J	22,028	3,317
McInnis E K	20,113	
McIntosh D L	30,337	
McIntosh G M	5,244	
McKay L	4,542	

MINISTRY OF FINANCE AND CORPORATE RELATIONS — Continued

	Salary $	Travel $
McKeachie C L	18,248	
McKeown A E	16,339	90
McKeown T D	34,828	
McKinnon D	4,219	
McLagan J R	29,538	476
McLauchlin B	4,845	
McLean C	24,060	
McLean D F	1,836	
McLean G G	21,895	1,258
McLean S J	12,812	
McLelland D G	9,332	1,983
McMahon L	20,167	
McManamen B	1,542	
McMillan D G	34,976	3,328
McMillan L A	30,728	1,145
McMillan R	32,915	5,536
McMillan S	20,258	
McNabb L A	46,635	2,514
McNeil B R	22,725	367
McNulty D C	39,042	3,898
McNulty K	467	
McParlon E R	30,403	
McPherson N J	2,536	
Mead E L	20,591	
Meagher P	23,068	
Medd D L	3,854	
Melnick G L	29,066	295
Meloche S L	29,298	
Melville K	18,399	
Melvin C M	21,986	
Merkley K R	37,416	2,148
Merkley S E	18,566	
Merwin M I D	4,468	322
Merwin R L	1,324	123
Mescheder N P	18,768	
Messent A F	29,574	2,120
Messent R A	59,187	2,655
Metcalfe L	5,098	
Michalko M J	14,860	1,962
Michaluk E A	15,083	493
Michaux C M	5,774	2,411
Michielin P	22,819	
Middlemiss S M	6,907	
Middler N	15	
Miers J F	29,548	427
Milke J A	7,153	
Milke J A	3,338	
Millard A	3,442	
Miller S C	5,753	1,795
Miller Y	12,267	
Milligan D J	24,527	237
Milligan R J	14,016	
Milne M L	8,011	
Milton A W	39,060	1,323
Milton H F	17,810	1,334
Milton L	12,504	295
Minifie S W	40,969	3,112
Minkley J H	48,679	814
Mitchell C	3,002	
Mitchell K	3,236	
Mitchell W D	50,007	6,712
Mix B B	3,541	
Moen D	4,123	
Moffat M C A	2,974	224
Moffatt M A	1,108	
Mofford G	4,278	
Mogensen N	50,470	3,639
Mohr B M	17,121	
Moller E	17,990	
Molyneux G M	5,244	
Moncur W W	35,543	
Mont S	5,062	
Montgomery Y	20,251	
Montie P E	16,440	40
Moodley L	913	
Moody R	42,740	3,666
Mooney S M	19,056	
Moore D M	19,501	
Moore V J	4,753	
Moran J P	4,145	
Moreshead J A	44,211	2,853
Morgan J	4,331	
Morgan J	5,222	
Morman S D	23,450	
Moroz B J	5,923	
Morrey S A	16,429	875
Morrison B L	4,932	
Morrison W F	34,138	
Moseley G	27,706	
Mossop J A	25,989	
Muelleder N J	1,797	
Mueller E	28,304	52
Mueller I	6,695	
Mufford J	27,215	3,900
Mulholland A E	15,288	2,374
Mulligan G D	14,224	95
Mullin D E	4,535	
Mundell W G	38,453	1,614
Munro A J	24,277	137
Munro E L	63,234	2,214
Munro M	29,164	3,730
Murley D T	15,926	
Murphy A R	22,747	738
Murphy M F	26,313	6,455
Murphy P	8,898	104
Musfelt V G	20,425	
Muth M A	29,971	90
Muth N D	21,373	1,065
Nadasen C	19,581	
Navey J A	21,856	
Nazur S	1,211	
Neil L	4,794	
Nelson A G	3,207	
Nelson D	39,238	5
Nelson D A	32,750	6,124
Nelson R K	18,973	
Netter-Hodge D R	31,562	1,318
Netzel I M	28,474	
Neumann R	7,757	
Newburg W C	22,251	3,182
Newman W H	30,943	1,554
Newton D H	12,426	101
Ng N F Y	19,647	
Ng S	8,898	
Nicholas C	11,726	
Nicholas E	6,833	
Nicholson R J	29,041	2,263
Nickel C	34,138	2,463
Nickel D F	6,634	
Noakes C	19,786	
Nontell G	20,318	
Nordquist J E	8,124	
Nordstrom J M	12,884	
Norman P	26,970	391
Northey J R	7,216	
Norton S	4,471	
O'Reilly S S	16,421	
O'Fallon S D	17,634	715
Oatman J C	7,976	
Oliver C L	14,694	40
Oliver R	17,203	2,540
Oliver S C	8,562	
Olsen M B R	1,058	
Olson J W	33,631	3,436
Onions D J	19,323	
Orton A A	6,534	
Orton A C	21,480	317
Osselton W F	35,440	563
Otting S M	10,594	
Ouellette S	5,146	
Owens J	35,808	1,343
Owens L E	8,898	57
Ozard D M	20,684	
Pacheco J M	5,303	
Pack L R	15,559	
Padmore T C	46,898	1,266
Page M M	4,142	
Page S A	2,197	
Pain S R	5,098	
Paine J C	19,797	
Palmer C A	7,834	
Panter R R	49,810	
Panting R C	21,475	
Paquin S	9,274	
Parisotto P	10,986	
Parker H P	5,179	
Parker J	16,429	
Parkes E D	16,429	808
Parkes N I	8,716	72
Parratt E	22,040	
Parsons D A	20,194	
Parsons E F	6,865	225
Passmore V I	20,827	
Paterson G A	35,386	414
Paterson J L	26,819	
Patey K S	29,089	182
Patton P	7,535	
Paul K E	13,514	
Payne G C	58,438	3,056
Peace E D	2,421	
Pearce D G	56,273	4,680
Pechet C	5,404	246
Peck D N	32,238	4,653
Peden M A	5,654	
Pengelly E R	34,909	922
Penner K R	16,429	1,125
Penner R K	33,896	
Pennie B	14,787	
Perkins L	22,147	
Perquette M J	16,429	
Perras D M	5,512	
Perri B	7,194	92
Perrin D J	45,270	3,523
Perry C D	2,164	
Perry K J	27,178	
Person G L		46
Perwal S	19,954	
Peters C	5,098	
Peters M A	14,474	
Peters W G	31,570	1,482
Peterson C A	22,223	1,996
Peterson M E	7,279	436
Peterson S	16,440	220
Petrasch L	4,696	
Petrie M A	56,602	153
Petrini A E	20,463	590
Pfenning C	2,529	
Phillips J S	53,457	1,894
Phillips R C	34,119	4,725
Pickering A	52,668	
Pickering K A	32,732	5,071
Piercey J	21,086	
Pike S J	29,854	1,355
Pinchin D	14,711	
Pistell L A	31,213	68
Pitts A P	19,536	
Plaxton C A	22,178	106
Pocha C L	16,065	414
Podgorenko V A	27,108	
Poitras P	20,128	
Poohachoff W	40,354	3,587
Pook P	5,695	
Pope W C	20,358	1,291
Popham G R	22,996	1,166
Porohowskyj H	20,041	8,245
Porter E J	27,306	
Porter V R	8,374	34
Potoma F S	32,732	2,682
Powell J A	28,240	
Powell J S	35,332	248
Powell P L	5,739	
Power C G	36,761	2,982
Prasad R	4,696	
Presseau P M	22,016	
Prior T	1,542	
Proctor V A	5,889	
Propp G E	4,594	
Prouten W L	31,574	1,528
Prowse K M	72,229	
Pruim W	4,906	
Pruner J	36,761	1,185
Pruss J	10,089	
Pugh J	8,898	24

MINISTRY OF FINANCE AND CORPORATE RELATIONS — Continued

	Salary $	Travel $
Pyatt C	3,576	
Pylypa H J	26,100	
Quan L	20,112	
Quan L J	20,055	
Quast J M	17,705	
Quin L M	20,108	
Quissy E R	24,510	63
Raby S	19,358	79
Rae L C	33,369	3,299
Rai H	4,463	
Rai J	22,373	
Randall S H J	7,704	
Rankin M J	17,990	196
Ranogajec W J	1,984	
Ranson H R	38,822	464
Ratkai I S	38,009	5,093
Ravenhill D	20,081	
Ray H V	34,132	
Reardon E F	5,490	
Rebinsky S M	19,016	
Redfern J P	27,178	981
Redman D	17,434	305
Redwick W	11,914	
Reichert M D	8,613	
Reid B J	25,455	215
Reid D C	13,107	
Reimer G A	31,574	3,207
Remedios I A	37,971	703
Rempel E	1,815	
Renner M A	9,659	
Renton D J	34,030	
Repin A	5,137	
Ribic P	18,923	
Rice J C R	51,883	1,419
Richard G A	29,083	197
Richards P	33,217	317
Richards V E J	4,874	
Richardson A M	1,058	
Richdale S M	24,718	
Rilkoff N A	15,972	
Rippon M T J	18,480	1,008
Ritchie S W	4,099	
Roberton T	8,537	
Roberts D G B	33,055	355
Roberts E	5,300	
Robertson J P	24,703	670
Robertson R	423	
Robertson S M	21,055	
Robinson A M	33,740	7,719
Robinson J E	18,410	
Robinson M	22,013	158
Robson L J	30,876	
Rockel R E	31,258	109
Rodewoldt D R	4,471	
Rogers B L	1,029	
Rogers E M	20,568	
Rogers G	29,089	
Rogers G E	21,182	
Rolf C A	3,535	310
Roller J E	14,897	
Roodbol J G	20,448	
Rorstrom C J	30,375	
Rose R	22,016	
Ross E	14,476	
Ross M C	13,580	
Rowe D A	2,113	
Rowlands M	19,251	
Royer-Collard J	21,061	
Rush J L	2,828	306
Russell L D	5,244	
Russell R J	36,994	
Rutherford H J	18,768	
Ryan C T	17,681	595
Rygh P R F	32,644	172
Sadler P M	25,980	
Saiki F	5,244	
Sails M B	21,081	
Saklofsky J W B	24,384	807
Salary Recoveries BCGEU	(2,233)	
Salem M I	34,138	1,464
Sam K	36,761	625

	Salary $	Travel $
Samosinski J	34,138	4,317
Samson M G	7,837	
Sanatani R	32,555	2,184
Sandell D J	59,011	173
Sanders P L	21,958	
Sanderson D E	5,077	
Sanderson K	16,731	599
Sanghera P	7,246	
Sanguine M J	6,773	
Saretsky J M	33,113	
Sarginson L D	24,575	
Sartisohn W G	34,008	2,570
Sawatzky S	21,587	
Sawoniak J I	36,761	3,960
Saxby K D	40,924	6,001
Saywell S D	20,555	
Scales J J	7,282	
Schindel L K	15,031	
Schlitt D E	16,431	1,075
Schlogl C R	29,538	172
Schmidt G	4,520	
Schuler G M	10,876	163
Schulz N G	38,615	2,646
Scott A M	25,494	471
Scott C A	15,978	437
Scott M	1,877	
Scott M C	5,098	
Scribner F C	36,761	6,767
Scudamore E	5,273	
Scudder F J	31,579	582
Sekyer E M	16,436	688
Serson J T	2,097	
Seymour I D	20,152	
Shain J	5,098	
Shaw B	6,817	
Shaw D L	9,535	
Shaw J	5,127	
Shaw S A	20,268	
Sheehy M	9,317	
Shenkenfelder R	22,593	
Shepherd N	19,337	62
Sheridan R C	39,238	893
Sherlock C L	31,562	2,048
Sherwood A D	31,668	2,604
Shields P	20,862	
Shillingford G E	31,579	1,549
Shinkawa T	3,483	
Short L D	14,506	124
Shoults B W	6,868	
Shroff S	5,460	
Shubrook B J	4,352	972
Sibley B R	52,031	108
Sickman J M	8,898	
Siddiqi S M	49,614	745
Sidhu D	15,972	
Sidney R	4,593	
Siedlaczek R	31,562	6,118
Siefken L J	11,907	
Silman M J	18,874	
Simon D J	36,491	
Simpson C	14,625	
Simpson C C	6,056	133
Simundic B J	34,138	6,335
Sinclaire L M	15,869	
Sinke A M	9,174	
Sjolund C M	2,099	
Sketchley D G	42,379	2,876
Slater C N	7,257	148
Slater J	7,364	1,908
Slemko J T	12,143	
Sloan M P	45,562	2,637
Smart D L	15,982	
Smith E F	9,227	3,528
Smith E I	13,889	
Smith G L	7,259	101
Smith G V	29,538	
Smith H	4,725	
Smith H L	16,087	641
Smith N L	25,578	
Smith P A H	32,870	
Smith P J	8,231	217

	Salary $	Travel $
Smith S A	9,565	
Smith S A	1,045	
Smith S L	10,145	
Smits T M	25,445	
Snare A	27,560	
So M	20,108	
Soini B J F	34,138	4,830
Somani S H	34,120	5,950
Somner D G	29,089	668
Sorensen E B	4,668	
Spalding J	18,551	658
Sparrow C M A	34,132	
Spaven L	20,534	
Spearing D E	6,356	
Spiruda R	6,828	
Squier S	13,592	557
St Pierre L	24,298	
St-Gelais S	21,836	
Stanhope J R	24,636	948
Starchuck K R	32,914	1,436
Stark C M	14,636	
Stark P A	50,934	675
Stearn J	8,574	
Stebbing M A A	24,741	
Stebner I A	39,260	545
Stedmon G J	44,761	3,242
Steele B J	16,429	768
Steinle D R	42,846	807
Stelck R J	31,143	
Stephen D A	19,945	
Stephen S M	20,681	
Stephenson H J	29,538	
Stephenson H W	32,750	1,123
Stewart B	5,079	
Stewart B J	5,098	
Stewart E	21,626	
Stewart K	28,701	2,453
Stoberg L J	16,429	
Stockdale O	22,161	
Stoddard K	5,121	
Stokes B J	16,670	
Stones L M	39,443	289
Storey J S	5,678	
Storey R G	24,320	
Streifel E	6,456	
Stremlaw-Taylor E	36,808	460
Strong M B	21,061	
Strzelecki A T	16,429	25
Stubbs W G F	9,768	883
Stusek G E	39,844	3,174
Summerell H	18,912	
Sutherland L	28,703	568
Sutherland L A	22,101	
Sutherland M M	16,254	1,780
Swan G B	29,898	8,793
Swanson R J	34,138	2,333
Swift G J	26,132	3,084
Swinton D	3,724	106
Sztym J B	13,613	
Tahir S	18,428	
Talbot W J	6,998	
Tam S	20,977	
Tanaka M A	4,349	
Tang M	4,495	
Tannhauser R R	31,579	
Tant D A	11,480	482
Tardif E L	8,423	
Taylor D E	24,205	
Taylor O S	20,249	
Te-Baerts A	14,953	
Telegus K N	1,058	
Temple C L	30,115	547
Teske H	22,816	
Then M J	4,028	429
Thom A D	55,203	2,291
Thom I	19,960	
Thomas G N	20,110	503
Thomas N	19,828	38
Thompson B G	36,761	6,248
Thompson M T	23,454	
Thompson P M	22,004	140

MINISTRY OF FINANCE AND CORPORATE RELATIONS — Continued

	Salary $	Travel $
Thomson A M	19,577	
Thomson B L	18,714	314
Thorau K A	5,611	869
Thornber K	51,043	2,148
Thornton H P	6,019	
Thorsteinson F J	26,890	
Thwaites C	5,022	
Tidmarsh M	38,194	3,846
Timewell L J	36,031	
Timmers S	20,634	
Tippett E S	34,119	188
Tkachuk H M	8,215	
Toews H	2,709	
Toews S	12,222	
Toland M A	17,990	2,235
Tolson A L	10,442	
Tomalty L E	18,725	
Torrance J	31,478	2,156
Townsend G S	36,742	2,181
Townsend J	9,514	
Tozer W A R	40,878	1,403
Tresidder E	27,055	
Trim C V A	20,238	
Trim D W G	19,923	
Trim M W	4,727	
Trim P A	17,164	576
Triska G A	2,499	
Trombley R A	36,713	1,872
Trottier M J	7,000	
Truant L	48,933	805
Truesdale R R	9,209	
Truitt D	16,504	
Trumpy C M	51,019	1,500
Tsukijima J	3,966	
Tucker E S	55,550	2,588
Tucker R E	31,562	970
Tucknott P D	21,686	
Tunnicliffe A	29,982	
Tuominen C M	19,714	
Turner E J	66,643	5,176
Twocock M	32,561	249
Tymchuk J	29,089	2,461
Ue P	36,965	
Unrau S J	18,788	
Van Buskirk P A	21,564	106
Van Dyk M	14,973	
Van Hees S E	14,006	
Van Iersel A R	51,777	544
Van Rheenen P B	54,432	7,160
Van Sickle C J	22,725	1,069
Van Somer L	9,687	
Van Tunen S	15,102	581
Vandenboomen H J	4,579	
Vanderelst J	5,098	
Vantreight K S	19,752	
Venables S	24,654	
Venn D L	16,269	
Vidal D	20,152	412
Vincent T E	30,121	
Vining B T J	38,689	
Vipond R W	61,584	9,592
Vitaro L	5,626	
Vogel A	22,747	900
Vogelsang C G	19,804	
Von Brevern K	4,557	
Wainwright E S	31,579	1,345
Walch D M	9,980	
Waldon S	21,577	
Walker P A	16,109	297
Wall D A	42,562	3,072
Wall M L	17,990	11
Wallace J A V	28,577	1,309
Wallis G	23,915	
Wallis K A	19,585	
Walters L E	21,361	
Walton I	5,098	
Walton J R	34,125	
Walwyn M V	15,140	
Wan B	29,554	5,641
Wannamaker D	5,137	
Ward S A M	7,372	
Ware L C	15,982	
Wark L	4,235	
Warren D	32,686	2,808
Warren G R C	23,800	
Warring E M J	29,405	4,836
Wasmund G T	8,537	
Wassick I D T	15,953	936
Wastrodowski S A	20,134	
Waterfield K	20,328	56
Waters C	2,499	
Watson A L	17,978	471
Watson G D	14,008	
Watson K A	23,264	
Waugh W	17,980	
Way L J	177	
Webb B J	24,371	
Webb L D	10,161	232
Webber B	6,203	
Weber D L	4,983	
Webster D A	24,480	
Webster E A	31,931	122
Weir K J	48,997	683
Weir P I M	9,825	
Weisgerber M	2,921	
Weller R	38,310	2,110
Wellmann P A	4,829	
Wells K G	19,014	
Wells S M	16,277	69
Welock P S	31,077	3,207
West H P	34,132	324
West M L I	20,087	
West R	4,471	
Westergaard F M	26,710	1,363
Westmoreland T L	3,990	
Wheatley J A	19,804	461
White J E	20,258	565
White R	27,185	2,829
Whitney-Griffiths L	25,129	
Whittier R D	27,171	1,937
Wickstrom T	27,864	102
Wiens C L	4,020	
Wiens I	21,777	
Wilcox L	1,187	
Wilk K	24,584	
Wilkins L P	4,140	
Wilkinson J	20,113	
Williams A	4,724	
Williams B	14,238	663
Williams H	3,679	
Williams I	30,197	
Williams K A	4,901	
Williams K A	18,557	
Williams R	20,511	140
Williamson B	10,364	560
Williamson J M	21,985	
Wilson C A	13,531	
Wilson D L	20,088	
Wilson L C	22,143	2,103
Wilson S D	15,336	
Wilzewski H F	9,428	
Windwick G L	31,126	148
Winfield J E	19,743	
Wingerter D M	16,575	
Winn R M	20,119	
Wirtanen D G	28,675	
Wise J	5,225	
Witt B	21,860	
Wittenberg R K	31,442	1,400
Wolfe P S	37,031	108
Wong C C	16,429	582
Wong D	34,508	
Wong I	19,356	
Wong M	26,219	
Wong S V	1,749	
Woo J L	12,066	3,260
Woodley S D	5,072	
Woods F R	3,725	
Woodward B M	1,635	
Woodward E M	17,675	
Woollven M A	25,438	765
Wooster J M	19,404	
Worthy K	6,264	
Wright J	6,177	
Wright R W	23,317	
Wugalter M	28,685	620
Yaremchuk E L	5,739	
Yeung P K	43,369	190
Yong L	1,408	
Young B	2,681	
Young D	5,110	
Young D A	19,313	
Young J D	28,058	2,942
Zinovich P	22,010	68
Zukiwsky S	275	
Zupanc C	15,328	33
Zurawski C	6,055	974
Zurkowski M R	30,144	
Unallocated benefits	5,956,451	
Accrued pay	(111,559)	
Transfers	(1,829,751)	(136,288)
Totals	35,528,207	944,696

MINISTRY OF FORESTS AND LANDS

	Salary $	Travel $
Heinrich Hon J H Minister	11,626	6,596
Kempf Hon J J Minister	17,632	18,833
MacPherson A Deputy Minister	44,467	8,401
Flitton R D Deputy Minister	54,285	19,792
Abbott B	25,460	316
Abbott R N	32,713	1,105
Abel J	447	
Abrosimoff D	23,679	922
Ackerman G C	25,417	1,868
Ackhurst P W	53,630	10,271
Acres J D	17,304	2,754
Adams G H	30,411	
Adams M	26,839	114
Adams R P	27,674	604
Adams T F	916	
Adamson P D	28,749	1,723
Adderley D E	36,429	2,971
Addison J D	9,760	
Addison R B	53,675	1,401
Adolph G E	51,353	1,825
Adolph G J	32,297	284
Agar L M	5,192	
Agnew R P	40,274	
Aird R S	4,913	
Aird S J	17,336	
Aitchison S R	20,227	8
Aitken D A	9,634	
Aitken H D	32,070	807
Aitken K W	28,612	731
Albrecht M R	9,742	
Albricht G M	49,410	833
Alderson D	1,666	
Alexander B	860	
Alexander B L	14,200	519
Alexander B V	31,862	64
Alexander D	25,433	644
Alexander J S	30,518	924
Alexander L D	20,511	
Alexander R	588	
Alexander R R C	28,459	208
Alfstad G M	5,198	
Alger A M	292	
Alger J	29,116	2,183
Allaire M	8,874	
Allan G W	29,347	
Allan M	16,230	
Allard R J P	4,692	201
Allen G F	3,993	
Allen J F	24,152	30
Allen J L	11,052	
Allen K	2,745	
Allen M R B	22,292	
Allen R C	27,804	35
Almond J S	26,869	351
Almond J T	28,685	122
Alpaugh R L	28,900	
Alpin D	19,545	
Amanovich A A	32,414	273
Ambach M G	44,112	774
Amies B D	6,324	
Amonson D A	51,581	1,739
Amos E A	14,680	
Amos F E	50,555	2,264
Anders K T	40,274	2,334
Andersen L E	32,778	1,064
Andersen S A	29,451	1,065
Anderson A D	30,353	3,534
Anderson B	27,771	1,729
Anderson C A	600	
Anderson C B	24,534	
Anderson C L	34,277	397
Anderson D E	5,074	
Anderson D J	1,452	
Anderson D L B	33,145	292
Anderson D R	26,125	1,347
Anderson D W	14,709	1,507
Anderson G C	30,369	3,675
Anderson H J	31,100	644
Anderson K W	782	
Anderson L	1,553	
Anderson L	30,369	2,186
Anderson M E	29,796	1,181
Anderson T L	788	
Anderson W R	41,670	470
Anderssen H	21,096	
Andersson N J L	35,480	1,243
Anderton J	21,071	
Andody E	39,694	
Andrew D M	251	
Andrews J P	10,840	
Angove K L	18,077	967
Angus D J	25,671	383
Anhalt B	8,971	
Annesley D	28,579	
Annett R K	9,738	
Annunziello J A	37,572	1,317
Ansell D B	28,840	539
Anthony B E	19,073	23
Antoine L J	25,403	
Antonenko J	51,949	2,800
Antrobus J I	8,503	
Apperloo G	32,924	937
Applejohn P A	6,689	
Appleyard L	11,779	
Apps D	18,414	24
Aprem V	12,583	
Apt A K	12,853	21
Apt K J	50,449	3,810
Archbold G D	931	
Archdekin G C	40,312	2,640
Archer W C	45,098	2,292
Archibald E G	29,564	1,001
Archibald R M	17,230	
Argent H W	42,837	5,033
Arikado M F	7,708	
Arkinstall C	860	
Arkles P J	19,848	
Arkun H N	45,354	864
Arlt G E	27,357	1,266
Armit I D M	51,021	707
Armitage B	10,554	
Armitage J S	32,466	3,026
Armitage R B	25,845	98
Armleder H	35,590	4,126
Armstrong H A	21,546	
Armstrong J	9,562	
Armstrong S	19,960	
Arnett B L	9,244	
Arnett D K	12,561	
Arnett K E	49,993	11,663
Arnold D C	7,383	
Arnold J D	24,546	66
Arnold R M	3,887	752
Arnold V	581	
Arnold W	498	
Aronson I E	28,681	979
Arsenault A	4,797	
Arseneau R	25,294	
Ashbee D P	29,513	3,659
Ashe M	25,944	
Ashe S M	12,846	29
Asher D B	38,498	946
Ashman W	21,919	
Ashton D B	37,373	2,651
Ashton H	18,577	
Askew J W	13,189	
Askew L J	513	
Aspinall J	31,366	
Aspinall J S L	244	
Aten W J	34,816	1,268
Atherton B C	38,042	408
Atherton I I	860	
Atherton L P	47,119	5,232
Atkins B A	26,121	93
Atkins N R	25,943	
Atkinson B A	17,422	
Atkinson J R	30,369	119
Atkinson V I	8,619	
Attridge M S	19,548	
Atwal R S	11,107	
Atwood L B	26,906	2,093
Audia L F	32,226	407
Augustin R W	41,352	2,206
Aura R	8,171	
Ausman D W	1,663	
Austin J B	17,920	35
Austin S M	4,066	
Ayerst C M	14,736	
Azanza F E	8,203	
Baanstra E G	10,710	
Baba D S	6,087	
Babcock V A	28,597	218
Baber G C	46,634	3,771
Babiarz R D	27,146	
Babin D L	5,050	
Bacala D N	38,754	1,352
Bach G T	32,947	946
Backer R	37,597	70
Bacon D W	952	
Badger C T	19,478	16
Badowski L J	32,343	1,619
Baerg R W	30,564	336
Baerg R W	6,568	
Bahen J	373	
Bahk H	594	
Baich P M	2,647	
Bailey A D	130	
Bailey A J	2,415	
Bailey G R	47,299	
Bailey G R	28,123	8
Bailey M J	19,801	481
Bailey P G	26,662	72
Baird D	16,380	
Baird G	8,513	
Bakaluk A T	20,941	134
Baker D P	9,404	
Baker K H	52,129	3,160
Baker K W	1,184	
Baker R G	45,133	583
Baker S J	23,949	43
Baker S M	4,386	112
Baker T E	50,557	4,538
Bakker J D	19,713	
Balaski A K	45,052	487
Balbirnie E	20,369	8
Balderston M B	28,612	345
Balding M E	19,548	
Baldwin B M	10,359	8
Baliko W	12,140	
Ball R A	10,603	8
Bamsey R	1,785	
Bancroft M C	716	
Banerjee M	3,504	
Banford B J	28,221	433
Banham D	14,058	63
Banner A	33,558	3,639
Banting B L K	580	
Baptiste C	4,517	
Bara I	4,036	
Barager E	11,893	
Baragon G J	10,988	
Barber F J	34,707	3,604
Barber H W	29,538	4,406
Barber N	20,404	
Barclay D A	38,579	963
Barge V H	45,251	3,958
Barker D K	29,110	1,211
Barker G A	27,213	189
Barker J M	10,919	
Barker M J	9,838	367
Barker M J	85	
Barker P R	1,648	
Barker S E	13,233	343
Barnard R D	36,282	1,443
Barnes B M	235	
Barnes D H	18,956	130
Barnes D V	7,410	
Barnes G R	1,315	
Barnes J A	33,641	419
Barnes J M	20,326	322
Barnes R L	22,887	1,250
Barratt B L	36,145	1,822
Barrett H A	27,415	675
Barrett M	21,049	
Barrett R J	40,274	1,215
Barrie R	18,263	
Barron D W	31,551	379
Barron P M	16,412	
Barron W D	34,082	416
Bartlett K J	28,614	3,302
Bartram V C	40,243	3,249
Barz J K	19,235	
Basaraba E M	22,869	1,530
Bassett K E	15,303	299
Bastock B E	31,171	983
Bath W J	50,021	1,319
Batke S	26,616	784

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Battles R A	1,423	245
Baumbach R D	714	
Baxter F A	3,840	1,201
Bayer T E	33,576	1,118
Bayford S S	467	
Bayliss P M E	6,364	
Bazil D A	1,253	
Beadle E J	45,179	3,276
Beale J D	30,153	2,630
Beals R A	43,083	207
Beaman J H	24,817	6,533
Beard W H	33,751	350
Beasley R J	40,607	3,691
Beaton D N	32,156	3,074
Beattie D E	36,495	682
Beattie M R	739	
Beaudry G W	29,556	1,729
Beaudry P G	33,666	3,427
Beaulieu C	14,735	
Beck B D	22,016	295
Beck E C	20,282	309
Beck E M	5,844	
Beck P J	21,537	16
Beck P W	23,287	
Beck R W	30,229	114
Beck S G	12,734	
Becker A E	42,512	3,170
Beckford L A	2,322	
Bedard B N	26,413	
Bedell J G	28,382	701
Bedford L R	46,434	12,417
Bedingfield B W	29,750	3,350
Beemer S L	8,056	
Begg D G	32,858	154
Beggs T A	28,612	232
Begin E J	27,688	389
Behan W	648	
Beilby G W	23,175	322
Beinder D S	34,037	2,699
Beinhauer F W	36,741	530
Beintema B	5,286	
Bekkema D L	5,324	
Bekker P J	37,665	4,483
Belford D	34,897	2,270
Belik K W	55,092	5,376
Belisle D	3,337	
Belisle D B	9,330	
Beliveau C D	34,191	2,536
Bell C E	18,281	
Bell G J	33,799	1,947
Bell H A	28,318	
Bell K J	5,570	
Bell L O	29,793	1,024
Bell R H	23,399	170
Bell R J	37,182	1,738
Bell S	1,223	
Bell T L	10,165	
Bell W A	3,573	
Bellanger J M	543	
Bellows G P	8,456	
Bencher E	19,599	
Bendick J R	29,691	594
Benedict W E	10,164	50
Benneke E C	9,752	
Benneke J B	2,166	
Bennett B J	30,937	2,962
Bennett C A L	1,123	
Bennett R D	3,680	
Benskin H J	53,330	6,694
Benson R A	34,448	554
Bentley B H	42,965	596
Benzer R	18,967	
Beranek D A	8,256	
Berard D K	25,498	226
Berard R K	9,055	
Berekoff F	17,558	43
Berg P	9,463	
Berg W E	38,393	1,253
Bergen A J	33,738	575
Bergen L S	452	
Bergen M R	2,714	
Bergen W G	1,094	
Bergerud W A	35,572	3,593
Bergin S S	739	
Bergman R G	6,835	
Bergrath P E	1,365	
Berkey S E	22,630	176
Berniaz T	1,864	
Berrigan L	3,955	
Berry D W	1,199	
Berry J L	27,221	139
Berryman M J	10,876	
Berryman M R	31,212	
Bertram G D	3,749	115
Berukoff P P	28,048	
Best L M	20,327	45
Best M D	27,160	
Beston M S	31,050	3,348
Bethel C I	13,007	112
Betuzzi C C	25,731	953
Beugeling R F	34,294	372
Bevan R	22,997	
Bevans S	542	
Bey M	10,539	
Bezzegh L B	2,183	
Bially P A	467	
Bifano J	24,707	720
Bige Z	47,106	1,135
Biickert J A	61,721	5,504
Bilek R	25,569	
Biljan S J E	10,326	
Biller R D	29,078	1,025
Biluk S L	20,502	
Binder W D	40,161	4,334
Bindra B	9,577	405
Bint A G	166	
Bion C H	27,165	101
Birch F M F	12,876	
Birch I W	53,698	2,980
Bird K	22,595	54
Bird T	22,625	366
Birkett K	8,879	
Birrell D M	2,316	
Birtwistle R W	782	
Birzins P	42,329	4,290
Bishop P L	32,165	1,603
Bissett B R S	7,019	
Bitterlich U	36,135	310
Bjarnason K	1,190	
Bjerke L A	17,163	13
Bjornson C J	1,021	
Black D K	15,453	
Black J S	10,906	42
Blackburn R W	40,972	1,382
Blackhall P A	548	
Blackmon D F	14,530	260
Blackstock D H	43,126	1,246
Blackstock L D	29,451	
Blackstock M D	26,508	2,716
Blackstock P L	19,443	28
Blagborne K R	28,440	75
Blair K	21,883	
Blais D P	431	
Blake J F	7,250	
Blake M P	42,694	744
Blanc J A	10,631	
Blanche R	8,296	
Blaus R N	737	
Bligh G I	17,122	
Bloch C D	9,839	
Blom F W	33,055	1,055
Blom K	40,884	1,373
Blom K	43,308	1,097
Blom T	42,141	9,154
Bloomfield R	13,047	28
Blouin E M	18,295	
Bluck C M	10,228	
Blume C A	18,262	
Blyth M S	39,719	960
Blyth N G	29,059	
Boas H K	1,278	
Bobb B	21,152	
Bock S R	21,619	
Bodnaruk R N	26,033	8,438
Bodungen H M	18,243	
Boese J L	21,074	
Boldt M A	20,307	91
Bolha E M	22,034	
Bon D T	29,154	
Bond A K	30,414	88
Bond G L	37,665	541
Bondar B G	38,756	8
Bondaroff G F	32,817	1,905
Bone L R	30,353	24
Bones J G	1,263	
Bonfonti J A	31,554	182
Bonin M T	18,223	
Bonner R R	924	
Bonthoux L M J	24,302	85
Bonthoux M	12,298	
Boot L	352	
Booth C	31,249	
Booth J	11,951	
Booth T	14,272	
Boothman T	34,420	566
Borkovic D C	25,451	
Borkowski W	4,674	
Borne M	19,548	
Borrett R H	11,943	70
Borstel G W	23,636	1,662
Borth D A	28,091	
Bos F A	14,797	
Bosch T	28,686	1,212
Bose R N	1,263	
Bosley F W	35,005	
Botham H	7,027	
Botten D A	28,969	775
Botterill C E	221	
Bouchard E A	40,133	
Bouchard M	10,285	14
Boucher A K	1,112	
Boucher J E	24,414	
Boudreau E J	25,990	
Boulton S	25,287	
Bourcet L	27,987	586
Bourdon G P	37,278	
Bourdon R J	26,864	329
Boutilier D M	18,023	
Boutilier S J	15,837	
Bowden-Green R E C	32,345	3,122
Bowden K J	19,959	
Bowden R F	41,534	55
Bowden W S	42,785	1,133
Bowen K R	27,007	
Bower G A	26,810	736
Bowerbank B L	10,203	21
Bowers S M	12,164	
Bowie G I	41,811	5,010
Bowker A G	21,061	
Bowman J J	3,097	8
Bowolin N P	17,233	1,001
Box J R	40,894	510
Boyce J	8,728	
Boyd D	6,559	
Boyd G R	25,287	654
Boyd J A	20,120	483
Boyer K C	11,606	732
Boyes K R	26,166	531
Braam R C	24,759	2,068
Braaten G A	689	
Bracken M	12,596	35
Brackett H E	20,995	148
Bradatsch H	44,040	
Bradford R I	18,397	
Bradley A W	43,369	929
Bradley D K	32,343	2,607
Bradley G D	6,335	
Bradley J B	30,353	97
Bradley R J	36,127	168
Bradshaw A	6,213	
Bradshaw K I	600	
Brady C R	31,662	300
Brady M A	8,291	

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Bragg M	15,836	
Brahniuk F	43,992	2,520
Brahniuk K G	43,123	557
Braithwaite K S	44,798	2,833
Brand D R	33,669	1,034
Brand S J	17,290	150
Brandon K R	26,154	3,424
Brandt D A	548	
Branscombe J	4,658	
Brantnall R O	7,853	
Brasch N L	4,192	
Brash R W	23,811	1,616
Bratt M E	26,886	
Bratton D	8,049	
Bratton W	35,676	1,749
Braulin R R	25,417	1,371
Braumandl E	10,554	14
Braumandl T F	38,241	3,346
Braumberger P J	28,350	96
Braun S M	7,539	
Braz J	40,274	1,658
Brazier A L	46,583	10,264
Bredl P L	20,842	430
Bregg R	1,637	
Bregg R W	40,470	7,115
Bremner L	5,729	
Brennen B R	21,028	
Brett K C	533	
Brewer G	33,721	569
Brewer K N	26,950	145
Brewster K J	28,672	795
Brick R A	44,530	3,039
Brickwood D C	10,890	
Bridge A C	1,277	
Bridge D E	13,692	
Bridgman W A	30,411	151
Brierley T H	733	
Brigden C	8,091	
Briggeman B O	10,746	
Brimacombe D	7,210	
Brinkac J	32,137	1,621
Brinnen M J	12,790	1,171
Brinnen W J	44,069	1,312
Brisbin B	115	
Bristol W P	46,636	2,231
Britneff A A	37,653	
Brittons B T	22,937	1,513
Brix C	22,921	29
Brkich N	31,934	
Broadbent V M	5,047	
Broadhurst D K	467	
Broatch V	12,770	
Broatch V G	10,409	
Brochu F A	20,029	
Brock J R M	50,582	2,713
Brockley R P	43,329	6,827
Brodie R	1,219	
Broessler C K	1,852	
Brook W N	34,480	4,258
Brooke D F	47,299	2,486
Brookes J D	8,818	
Brookes W	18,901	
Brooks R D	18,891	
Brooks V B	6,369	
Broster C A	11,406	
Brotherston D P	1,078	
Brotherston K N	440	
Broughton G C	547	
Brouwer H	6,867	2,261
Brown B	39,128	1,159
Brown B L	22,286	22
Brown C E	20,050	406
Brown D	8,673	
Brown D E	25,028	
Brown E A	4,215	
Brown E C	28,459	
Brown E M	4,512	
Brown G J	2,451	834
Brown I D	44,069	1,543
Brown I W	20,489	
Brown J R	14,260	
Brown J S	16,839	
Brown K L	26,721	1,223
Brown K B	739	
Brown R G	50,555	12,836
Brown S J	27,499	
Brown W B	46,289	1,932
Brown W C	28,451	3,341
Browne G	13,972	1,684
Browne G H	47,096	4,480
Browning R L	2,755	196
Brownlee R	19,895	
Broznitsky B P	8,900	
Brubacher R K	30,313	2,640
Brubaker D A	27,137	
Bruce G A	8,714	
Brucker C S F	299	
Bruckner G	27,766	
Bruhm M J	46,898	5,438
Bryan R	10,350	
Bryant J H	3,070	
Bryant R	1,432	
Buchanan G H	9,387	1,343
Buchynski M E	20,192	496
Buck I K	10,308	830
Buckler P L	667	
Buckmaster M M	22,176	15
Buffett H G	28,248	275
Buhler D K	505	
Buhler W A	9,568	
Buick D G	968	
Buick L J	488	
Buirs M J C	23,697	193
Buis D	17,724	8
Buis G D	25,870	285
Bujold B R C	11,809	45
Bull S	22,001	680
Bullen D S	21,365	
Bullen J G	59,407	5,189
Bullen L M	10,206	
Bullis D C	27,996	488
Bulmer K R	21,275	133
Burdett A N	43,599	507
Burdett M R	1,365	
Burdge J D	39,831	2,864
Burdikin I	8,637	
Burdikin R G	26,656	
Burgess D J	32,292	
Burgess G	9,884	
Burgess J M	18,230	287
Burgess R	27,721	40
Burgess S M	8,107	77
Burk P V	26,374	213
Burkinshaw W	27,225	
Burkinshaw W D	31,410	507
Burkitt R W	9,683	
Burnett K G	33,982	230
Burnett W D	24,261	14
Burns G M	41,888	3,591
Burns S P	14,160	
Burrell R W	44,383	604
Burri D D	21,825	
Burrows J A	40,428	409
Burrows L H	739	
Burt N A	5,330	
Burton K A	28,523	
Burton T W	31,239	1,212
Bush K J	28,926	227
Bush L E	15,047	286
Bustin D E	31,224	803
Bustin P	7,007	29
Butchart D G	918	
Butcher D G	18,664	14
Butcher I D	28,820	355
Butler D J	953	
Butler D M	31,358	1,865
Butler F T	42,613	3,684
Butler L	9,193	16
Buttuls G	26,633	210
Bux M Z	11,131	
Buydens G F	40,259	2,713
Bye B R	30,988	486
Byers D F	12,884	221
Byford S G	29,967	924
Byl M	25,661	530
Byres K	22,185	
Byrne P	15,184	8
Byrom K J	16,602	
Byron S	8,533	
Caden P M	543	
Cadwell L	619	
Cady J	15,348	
Cahill M A	16,428	
Cain M R	998	
Cairns I	26,303	212
Cairns S M	12,028	
Calabrese N C	4,889	
Calam C I	9,040	
Caldicott N	38,744	3,107
Caldwell B J	31,255	127
Caldwell R M	1,006	105
Calhoun C	7,937	
Calhoun T A	33,379	598
Calver L	20,439	
Camenzind B	36,909	1,949
Cameron A B	35,697	716
Cameron A E	851	
Cameron I R	26,833	1,110
Cameron M A	1,644	
Cameron M J	16,297	
Campbell B L	7,772	190
Campbell B R	23,683	96
Campbell C L	491	
Campbell D A	30,735	493
Campbell D A H	37,653	1,346
Campbell D C	22,366	2,575
Campbell D S	46,109	349
Campbell G G	26,320	609
Campbell G R	26,318	220
Campbell J G	27,016	314
Campbell K J	2,255	
Campbell N C	20,170	78
Campbell N J	3,597	
Campbell R A	45,858	1,766
Campbell R V	1,206	
Campbell S	10,329	
Campbell T M	16,342	
Campese S V	35,590	2,713
Canova R P	769	
Cantlon J A	49,851	799
Canuel J C	29,040	350
Canuel N A E	28,493	
Capen J A	5,954	
Capling D L	321	
Capling S J	42,766	467
Capnerhurst K D	9,397	
Capp S	18,882	115
Caputo T	18,464	167
Cardy R D	25,403	359
Carey M A	8,384	
Carlson C A	467	
Carlson D L	664	
Carlson M A	52,545	5,466
Carlson M R	46,916	5,113
Carlson P A	4,683	
Carlton S	14,045	
Carmichael D	18,951	
Carmichael I D	27,109	65
Carmichael L D	1,179	
Carmichael P A	2,574	
Carpenter D B	43,802	409
Carr S	10,576	517
Carr W S	50,847	2,776
Carradice J H	48,743	4,216
Carson D W	32,325	1,114
Carson S A	318	
Carswell K E	6,364	
Carter A T	22,576	
Carter C J	2,338	
Carter D M	22,021	452
Carter D W	600	
Carter R P	30,009	
Carter T A G	25,417	2,496

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Carter V	20,108	
Cartwright C M	4,396	
Cartwright E M	19,510	
Carver R C	726	
Casey K J	216	
Cassidy W P	33,018	5,208
Cassino C	19,559	
Castley P K	28,701	1,839
Cataldo L	6,929	
Catchpole D F	24,105	66
Catt C W	26,423	
Cattanach M W	31,343	976
Catto R B	36,105	370
Caughlin D N	28,742	654
Cavelle K	2,594	
Cawley C A	24,371	1,148
Cawston G A	29,587	1,881
Cerina C	769	
Chadderton C	19,609	
Chadsey N H	29,373	1,109
Chadsey R	7,841	
Chadwick S W	16,763	
Chagani A	23,241	2,012
Chalk W J	27,122	
Challenger R J	30,112	7,085
Chamberlayne M E	3,780	
Chambers D C	14,818	
Chambers D D	8,661	
Chambers T L	15,134	234
Chan G	11,661	
Chan G L C	27,165	
Chan K H	25,402	2,307
Chan S D	7,133	
Chantler C W	33,460	686
Chantler K F	11,119	
Chanton M C	6,641	
Chapin P A	6,180	
Chapin W A	10,521	
Chapman G W	36,168	505
Chapman J N	1,035	
Chappell D	912	
Chapple S D	467	
Chard R L	32,961	1,291
Charpentier P J	27,156	
Charters M A	8,994	
Chatfield C V	2,538	
Chauhan A W	26,229	
Chaykowski L	19,487	
Cheek M	5,175	
Cheeseman W D	24,637	792
Chen H	9,110	
Cheng G E	21,513	
Cheng J D	47,962	5,729
Cherry M L	25,992	129
Chester P W	21,413	56
Cheston W C	73,180	12,393
Chick T M	726	
Child P A	1,200	63
Childs A L	664	
Childs R W	32,518	2,234
Chmelyk Q	16,589	
Chong W	20,646	
Chow B W	25,909	1,797
Christensen J L	6,473	
Christensen J L	8,964	
Christian B H	574	
Christian M L	20,378	
Christian P	2,717	
Christianson D	16,087	
Christianson O J	11,094	
Christie P	953	
Chubak G	10,075	
Chudyk A L C	20,135	
Chung W L	26,625	
Churchill D	506	
Churchill M L	29,683	501
Ciapponi V	37,309	1,566
Cinar S Z	47,106	1,539
Cinnamon D	27,460	711
Clapperton D R	41,929	320
Clark B L	16,152	113

	Salary $	Travel $
Clark D A M	37,834	2,082
Clark D L	42,618	254
Clark G L	21,462	190
Clark G L	32,340	184
Clark J M	23,137	
Clark K	11,106	47
Clark K J	28,051	
Clark L D	508	
Clark M C	12,763	
Clark R G	48,550	3,604
Clark S E	25,182	439
Clarke B D	835	
Clarke C	25,417	3,294
Clarke D M	9,528	
Clarke G	30,197	991
Clarke G D	6,958	
Clarke G M	8,006	
Clarke G T	1,638	
Clarke P W	47,299	1,961
Clarke W	5,034	
Clay I R	27,246	900
Clayton A	600	
Clayton B	26,741	327
Clearwater D N	22,711	
Cleaver M G	39,123	700
Cleland F E	27,459	5,292
Clermont H A	4,701	
Clevette R E	44,332	1,622
Clifford D M	127	
Clifford W D	24,846	250
Clouston R W	32,341	
Cloutier S M	292	
Clow S M	28,921	914
Clowers B	740	
Clowes J V	14,529	1,257
Coates D F	726	
Coates H G	28,612	2,862
Coates J M	33,498	645
Coates S	6,139	8
Coburn D	29,790	2,648
Cocciolo F F	10,067	
Cochrane S G	7,724	
Cockburn T C	1,094	
Cockle D J	548	
Coffey D B	41,870	
Cohen P A	27,529	
Colbourne S W M	14,051	103
Coles J M	25,656	
Collard M N	36,135	67
Collinge M D	29,246	1,098
Collingwood K A	47,817	4,552
Collins A E	32,309	534
Collins L	5,088	
Collins R C	23,276	
Collins S	1,190	
Collis L Anita	6,600	
Comeau G R	34,959	414
Commandeur G E	40,212	7,423
Coney M G	40,090	2,467
Coneybeer I T	12,015	118
Congdon B E	867	
Conklin M J	13,540	
Conne D	4,867	28
Connolly G S	34,299	164
Connolly P	25,639	935
Connor M J	41,288	5,967
Connors C M	19,229	15
Conrad L E	22,769	
Conrad R A	29,599	1,779
Conville T	10,596	547
Conybeer M	20,191	
Cook H M	23,756	
Cook W R	33,149	227
Coombes D W	18,199	
Coombs C A	46,306	4,604
Cooney A L	22,266	4,852
Cooper A K	726	
Cooper G	10,701	90
Cooper G T	855	
Cooper G W	27,645	
Cooper G W	29,340	981

	Salary $	Travel $
Cooper S B	18,065	
Cooper T J	37,435	600
Cooper W H	45,276	795
Coopersmith D J	6,970	239
Copeman P	3,220	
Copley R O	35,401	1,044
Copley S S	21,901	
Copperthwaite M R	28,399	990
Corbett S L	1,165	
Corbin-Charman E M	22,124	470
Corck E W	25,402	140
Corlazzoli D	10,052	
Corley T G	10,685	
Cornelis B V	16,776	188
Corner G W	27,107	400
Cornett K C	467	
Cornwallis-Bate V	50,571	9,578
Corral I	28,129	
Corregan B R	25,416	
Corrigan K J H	837	
Corrigan S G	2,913	
Corstanje J	18,669	
Cortese J	1,234	
Cosens A G	6,481	
Cosens M	5,375	
Cosman L M	563	
Cote L	20,157	625
Cottini A B	28,347	44
Cotton M	9,776	
Cotton R E	7,438	
Coulson U K	1,468	
Coulton J F	26,347	1,057
Coupe L M	20,215	56
Coupe R A	29,807	752
Courson D E	40,528	2,449
Courtin P J	38,803	2,524
Cousens G C R	25,739	1,156
Couture W	318	
Cowan B	29,465	4,359
Cowden J	19,652	
Cowell N M	533	
Cowman R A	20,279	
Cox B F	44,966	269
Cox K W	28,630	547
Cox L G	13,129	
Cox R G	11,412	
Cox S J	24,018	
Cozens R D	47,041	6,128
Craig C	17,560	
Cramb I W	5,447	
Cramer L T	21,449	
Cramer M E	10,648	
Crandall E M	19,404	
Crane A H	32,808	208
Crane R M	19,422	
Craven R B	27,965	1,700
Crawford D H	259	
Crawford J M	25,146	16
Creber R J	1,199	
Creed G	19,547	68
Creelman S A	13,328	
Cripps D	25,475	
Criss C P	33,735	1,368
Cristofoli K	19,605	
Cromarty J M	12,026	
Crombie E A	11,797	
Croockewit L	2,030	
Crookes E	34,673	1,077
Crookewit L	372	
Crooks J D	34,661	1,826
Crosby C E	250	
Crosby I G	34,227	4,883
Crosina J A	18	
Cross A N	29,439	204
Crossley D W	32,249	2,758
Croswell T C	16,880	463
Crover J D	48,053	1,300
Crowder T J	1,048	
Crowley D R	21,958	916
Crown M	49,625	3,392
Cruickshank D J	22,660	351

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Cruickshank J G	26,030	874
Crystal K	14,834	
Csizmadia B	10,463	
Csizmadia F	686	
Csordas F	769	
Cullen L M	24,125	24
Cullen R J	58,719	9,242
Cullis L E	2,258	
Cullum B A	28,342	
Cumberland M A	4,461	
Cumming W D	27,475	1,635
Cummings A M	8,015	
Cummings A M	13,170	
Cummings B A	4,902	
Cummings C H	1,083	
Cummings D C	40,536	324
Cummins H	8,686	
Cunliffe E G	30,743	
Cunningham D B	27,151	
Cunningham H A	19,518	
Cunningham I S	600	
Cunningham J G	26,992	
Cunningham K G	27,229	320
Cunningham N J	30,369	3,152
Currie R J	35,766	6,602
Currie D A	42,085	107
Currie J A	32,325	2,775
Currie J S	29,849	428
Currie S	20,944	391
Curry C R	27,573	144
Curry R S	231	
Custance B L	49,597	2,966
Custeau L	5,164	
Cuthbert B	26,824	621
Cuthbert J R D	71,541	17,532
Cuthbert L	14,977	
Czar P	28,497	148
Czillinger-Horvath E	44,040	2,036
Dagenais S	9,508	289
Dahlie M W	30,855	280
Daintith N	10,648	67
Dakers M J	22,208	191
Dale F	7,510	
Dale J R	25,092	1,354
Dalin T K	31,121	
Dalton D J	4,105	
Damjanac M	4,032	
Danbrook P J	527	
Danchuk D	2,525	
Danchuk K D	10,054	
Danforth H A	22,004	
Daniel M A	9,872	
Daniells L M	548	
Danielson T	25,890	
Danjou B N	36,716	2,270
Danyluk C	17,463	
Danyluk S	3,645	
Darcus R J	29,589	4,285
Dardano M	16,260	
Dardano S	18,912	
Darling G M	16,508	312
Darychuk G M	48,395	2,669
Davey R J	918	
David J	2,323	16
David J E	32,379	2,481
Davidowski R J	5,175	28
Davidson E J	33,950	1,020
Davidson L	19,361	
Davidson M W	28,550	
Davidson W F	37,076	1,138
Davies B J	5,143	
Davies J C	34,860	2,032
Davies K	35,553	600
Davies K M	33,655	475
Davies L F	26,945	2,294
Davies S M	9,004	
Davignon J E	30,150	2,551
Davis B E	548	
Davis D J	30,063	147
Davis D L	20,878	166
Davis G	36,165	
Davis G W	37,315	2,528
Davis I H	34,170	756
Davis J A	27,797	43
Davis K R	33,431	696
Davis P D	28,452	450
Davis R	115	
Davis R H	38,338	224
Davis R J	30,253	
Davis R L	51,552	6,250
Davison K	20,215	
Davison K	16,037	136
Dawson D A	518	
Dawson G	7,792	
Dawson H	35,571	1,222
Day J E	3,939	
Day T L	31,479	442
De Blois E	20,070	
De-Nato R	28,459	
De-Vries C	25,303	161
Dean A	20,268	
Dean A E W	1,178	
Dean B	18,136	360
Dean J W	20,782	
Dean M S	571	
Dean N	23,953	477
Dean P W	41,125	1,668
Dearing J C	32,325	2,064
Deboer E	8,746	
Deboice R J	34,775	782
Deboo R F	50,593	8,007
Dedosenco A	24,052	
Degraaf L G	701	
Degraff A H	50,593	1,365
Degregorio P	16,092	
Dehart D E	46,016	8,549
Dehart S L	19,803	
Dekker A J	24,173	434
Delarge J J	37,971	1,177
Delay J P	34,404	549
Deleeuw P E	10,345	
Delisle I F	44,625	1,794
Dellert L H	42,020	3,309
Delong C	33,822	2,961
Delong D L	4,922	66
Delong H B	26,922	
Delong L E	10,932	235
Demale J E	415	
Demelt S C	28,138	375
Demosky P A	11,611	
Denisoff S J	11,077	268
Denman E E	11,768	
Dennill C M	19,548	
Dennis P J	21,334	156
Denslow B A	24,384	
Dent D L	26,827	1,027
Denton B	10,383	
Depka C	3,028	
Depka W	3,201	
Derick N J	816	
Derish L	9,506	
Derksen F E	4,642	
Derosier C L	23,106	
Deschambault C M	10,901	
Desnoyers E A	37,130	1,443
Desprez M E	20,302	1,168
Devcic T	801	
Devia C G	18,461	2,855
Dewolf C A	10,840	
Dewynter N D	45,992	897
Dhaliwal S K	87	
Dhaliwal V	18,262	
Dhut S	9,235	
Di-Stefano Y	8,042	
Dice R W	26,790	641
Dick R J	21,955	124
Dickie J	2,302	
Dickson D	15,094	
Dickson D L	21,610	42
Dickson K J	11,361	
Dielissen T J	1,199	
Diemer C	26,914	394
Diemer Y L	12,973	
Diggle P K	44,040	6,615
Diiorio M L	22,112	122
Dimler C E	17,373	68
Dingwall A E	4,351	
Dingwall S L	22,005	1,086
Dinsmore L T	5,734	
Dinter C D	23,651	574
Dionne D M	25,403	223
Diprose R S	26,114	547
Dittaro M F	35,045	875
Dixon G	3,131	
Dixon G C	586	
Dixon G J	25,409	
Dobb K	8,475	35
Dobbs W D	28,280	1,588
Dobell C R	23,436	487
Doberstein H A	42,823	665
Dobi D	8,193	
Dobson S T	20,485	
Docherty M D	19,029	
Dodd G F	51,056	9,129
Dodd M J	29,435	1,585
Dodge M R	37,350	350
Dodge S J	30,202	583
Doerksen B L	32,344	715
Doerksen D B	50,079	2,465
Doerksen H G	59,273	6,820
Doerksen J	5,432	
Doerksen V J	44,288	699
Doggart W	600	
Doi G M	49,084	4,334
Doidge D	45,796	456
Doig D	15,534	
Doig D J	33,461	6,314
Doiron B A	30,180	1,517
Doll N E	2,680	
Dolling M J	30,664	1,257
Dominy R S	33,883	1,571
Domonkos I A	11,619	
Donahue E	10,533	743
Donald J I	6,995	
Donald W	458	
Donaldson D W	41,469	323
Donaldson M	20,148	
Donnelly C	27,137	
Donnelly J W T	32,147	259
Donnelly R	22,363	375
Doonan P G	19,558	
Dorkin M J	2,453	
Dornfield I M	5,973	
Dorward E	883	
Dosch M	25,039	1,483
Dosenberger L	4,468	
Dosenberger L J	19,274	
Doskoch J	726	
Doubinin S I	10,803	80
Doubt C A	11,050	
Dougall W S	25,880	201
Dougan P R	24,786	771
Douglas I	18,492	
Douglas W A	26,030	300
Dove V S	49,652	2,995
Dow D W	16,432	2,087
Dow G G	28,495	1,270
Dow W I	32,698	
Dowding K W	41,629	2,537
Dowedoff W A	21,612	1,282
Downie B D	55,111	7,095
Downs N	31,570	2,819
Downs P H	34,119	1,761
Doyle B A	21,055	
Doyle D M	6,871	88
Doyle M P	12,287	
Drage G M	41,994	
Drage H W	45,828	788
Drage J D	21,930	66
Drake R C	5,740	
Draper D A	46,378	3,188
Draper W D	27,486	1,914
Dreger L A	28,057	151

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Dresser D A	11,312	
Drew C	17,916	
Drew R A	43,466	2,861
Drew S L	9,592	
Driedger K A	27,266	
Drinkwater R	39,192	3,679
Driver R	12,389	56
Drocholl K	26,310	
Drummond R W	42,864	88
Dubeau B	4,369	
Duff-Tytler G	26,012	57
Duffels L J	43,006	362
Duffy A M	19,487	
Duffy D A	1,383	
Dugaro R	668	
Duke G E	25,416	82
Duke J A	484	
Dumas M G	27,416	16
Dunagan L A	16,945	118
Dunbar J G	36,394	977
Dunbar M	23,018	106
Dunbar W	37,150	
Duncan D F	7,615	
Duncan J	18,819	
Dunkley R H	38,540	
Dunleavey M J	35,696	2,342
Dunlop J	26,477	
Dunlop J P	42,099	6,334
Dunn D I F	12,328	
Dunn L	18,838	
Dunn M J	621	
Dunn S C	23,937	27
Dunn W F	9,246	
Dunsdon D J	33,249	1,229
Dunsmore B	25,411	23
Dunstan J D	13,228	
Dunsworth K R	30,755	983
Duntra J	12,216	
Durell R A	25,474	
Duris D	25,625	20
Durovsky M A	21,049	600
Dusseault D R	533	
Dutra R	15,930	
Dwyer B E	5,494	
Dyanne C	22,581	
Dyble D	5,630	
Dyck B	9,267	23
Dyck B	550	
Dyck D D	4,537	
Dyck E P	20,508	
Dyck N J	1,195	
Dyck R	4,349	
Dyer T A	47,982	6,644
Dyson C A	94	
Earl T H	30,338	5,254
Easson D M	20,588	165
Eastcott P	5,488	
Eastham A M	37,348	856
Easthope C A	37,673	858
Eastman D J	44,008	185
Eastwood G D	433	
Eastwood J	29,972	1,354
Eastwood J A	19,399	
Eaton C H	25,075	140
Ebata T	26,311	842
Ebell L F	51,512	2,803
Eccles B	16,864	
Eddy M J	20,238	
Edgell F G	1,498	
Edgell K E	19,508	
Edmonds D	18,943	175
Edmunds E	17,385	
Edward R D	44,842	3,844
Edwards C A	27,314	1,192
Edwards J C	6,772	
Edwards R L	19,564	
Edwards S J	26,228	
Eenkooren H S	26,152	887
Effa C J	36,323	5,280
Egan P	15,833	110
Egberts D D	11,955	2

	Salary $	Travel $
Egeland M G	10	
Ekman V N	25,273	128
Elchuk L R	33,432	90
Elder K	11,402	404
Elder N	860	
Elgie C G	25,693	
Elias H L	36,254	1,577
Elias N L	8,144	
Elko L S	6,946	
Elkuf L L	467	
Ell W	22,525	142
Ellen G	34,893	557
Elley E	11,122	
Ellington L R	17,226	
Elliot B A	26,461	523
Elliot B S	4,015	
Elliot J J	12,222	
Elliott A C	6,047	
Elliott B H	32,644	
Elliott D J	25,416	415
Elliott F J R	35,074	23
Elliott J S	624	
Elliott P E	18,685	8
Elliott R L	28,305	369
Ellis C	2,549	
Ellis E S	10,279	
Ellis P G	26,081	647
Ellis R M	48,019	4,465
Ellis R R	27,868	326
Elmer D R	28,459	45
Elmes E D	28,597	1,110
Elmore D	6,443	
Elo J M	973	
Elphee M	30,626	397
Emard D C	6,461	
Embleton C A	249	
Embury D E	43,889	342
Embury T	10,188	
Emery T	4,756	
Emmelkamp R B	27,626	430
Emmelot L	87	109
Endacott N D	35,145	3,207
Enfield R P	37,088	765
Eng R	14,719	425
Eng W	23,912	318
Engensperger J	10,568	
Enger T	9,746	
England C	17,270	
England J E	38,676	3,719
English J B	13,711	580
English J S	5,204	
English K G	26,493	
English M P	21,038	
Enright K G	1,908	
Ensworth G A	24,924	2,005
Epp D D	33,540	802
Eremko R D	12,105	697
Erho V L	15,312	79
Erickson B M	5,702	
Erickson D W	27,107	3,783
Erickson G W	44,243	1,541
Erickson H A	41,332	318
Erickson O R	30,532	746
Erickson W R	33,004	983
Eriksen R S	22,470	1,473
Erlandson G K	43,543	9,612
Errico D	47,312	1,563
Eschbach S	5,769	
Eskelson F C	23,277	
Espenant L G	44,025	8,217
Espinel C	19,330	14
Esplen V D	31,496	
Ethier D M	10,860	
Ettinger J W	27,743	290
Euerby L	1,280	
Euverman P J	22,399	134
Evans E	35,970	434
Evans G D	23,848	5
Evans G H	27,213	274
Evans P M	21,392	644
Evans R N	24,571	

	Salary $	Travel $
Eveno H J	3,757	
Evers R	4,175	
Evers R E C	12,672	47
Evin L	24,371	79
Ewald G M	30,994	1,152
Ewart G R	219	
Ewart T A	28,735	
Ewert A	33,565	13
Ewing K W	29,109	
Ewings B A	31,164	129
Ewings R	7,891	
Fafard M	9,907	
Fagan F E	5,186	590
Fahlman R A	36,094	320
Fairhurst K B	33,070	2,951
Falcao T	14,529	466
Falconer C G	21,542	
Faliszewski M J	45,873	3,070
Falk B	30,942	
Fanjoy E J	19,537	1,508
Fanthorpe A L	533	
Faris F	5,288	
Farrell B	10,325	660
Fast L	615	
Fast W	7,768	
Faulkner M R	25,909	747
Faust R R	8,036	
Fearn P	6,014	
Featherstone J D	23,736	1,082
Feddersen B	5,549	
Fedje P C	10,537	
Fedorak W J	39,539	5,488
Feenstra E B	13,909	
Feldinger G M	22,444	1,048
Felicio M F	11,841	
Fellman D V	39,041	564
Fellmann E	21,358	356
Feltham B	19,145	
Feltrin D F	30,554	311
Fennell C D	27,448	515
Fennell L M	27,028	84
Fennell R M	33,009	576
Fenton G M	38,559	148
Fenwick S A	18,206	
Ferenczi S E	18,437	1,484
Ferguson D C	21,559	
Ferguson D E	47,299	1,725
Ferguson H L	122	
Ferguson J L	860	
Ferguson N	19,548	
Ferreira E M	18,760	337
Ferris M L	1,230	
Ferron C	9,351	
Fetteriy L M	685	233
Feuz D E	15,801	
Ffitch R G	23,794	137
Fickell E	6,402	90
Fiddis R W	35,730	2,506
Fidgeon M	13,881	
Fiebelkorn L I	11,321	
Field D L	9,440	
Fielder P	21,790	1,859
Fields D I	17,707	341
Fields D J	3,733	
Filgate R	18,321	
Finch-Field E D	780	
Findlay B R	8,798	
Findlay R B	31,177	3,521
Finlayson A G	25,416	40
Finlayson H N	28,325	2,209
Finnigan J	5,419	
Fipke N D	34,865	
Fischer C	23,046	198
Fischer H W	29,153	912
Fischer J G	44,040	1,502
Fisher E W	32,548	
Fisher J L	20,813	51
Fisher L	14,071	
Fisher N	27,633	22
Fitchett D R	36,481	385
Fitzsimmons J S	18,981	

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Fitzsimmons L	20.534	
Fitzsimmons R T	13.189	14
Fitzsimons R T	125	
Flanagan J P R	28.189	640
Flavel V	19,429	
Flay G	361	
Fleet D J	467	
Fleeton B	17,783	
Fleming B E	28.614	641
Fleming J W	30.324	148
Fleming L W	27.281	16
Fletcher J L	583	
Fletcher S	8.029	
Fletcher V E	37,050	5.579
Fletcher V R	10,197	
Flett S J	26,039	798
Flinn B J	31.271	2,945
Flintoft D G	49.029	5.184
Flottvik L J M	4.536	
Flucker P A	739	
Fochler G L	34,935	335
Foerster C M	12.548	
Fofonoff J	7,361	
Fomenko M A	16.417	
Foort K K	19.221	9
Foote B D	27.104	148
Forbes I G	30.352	
Ford E M	24.109	
Ford J T	20,800	
Forrest S R	16.463	659
Forrester S D V	939	148
Forsberg E J	16,464	
Forsberg R H	35.154	
Forster T B	9,986	
Forth G J	179	
Foster H J	9,994	
Foster J C	29,719	5.136
Foster L A	28,280	2.223
Foster L S	2.163	
Fothergill J	5.175	
Foubister J L	132	
Foubister M P A	32,343	
Fougere W B	30,224	459
Fouts J	2,394	
Fowler P G	44,059	2,484
Fowler R J	35,413	814
Fowler W W	16,166	39
Fox D L	726	
Francis D G	31,843	3,576
Francis K	20,108	
Frank K	17,233	
Frank R J	33,722	65
Franklin L W	40,701	5,974
Franssen G J	21,904	601
Fraser B A	47,071	5,760
Fraser G	20,119	
Fraser J	6,972	
Fraser M T	373	
Fraser S A	9,007	227
Frauchiger J E	21,134	
Frawley K	513	
Fredell R A	37,653	113
Fredricksen R R	32,343	3,632
Fredriksen C D	2,349	
Freed K C	44,871	275
Freeman H J B	44,204	6,812
Freeman M E	18,812	
Freer D	26,012	
Frehlick P	20,126	96
French J A	8,741	
French L J	30,127	961
Frew P K	36,232	368
Frey T W	26,859	216
Friedenberger R	10,951	16
Friend L W	10,111	
Friesen C G	33,168	985
Friesen C W	24,869	
Friesen E	9,731	
Friesen G P	27,411	
Friesen T	10,479	
Friske M R	6,991	

	Salary $	Travel $
Friskey M M	5.925	
Frith K E	12,307	
Fritz O L	24,268	2,614
Froehlich K H W	34,174	184
Froese D	533	
From H	10,720	181
Fry A D	47,962	3,270
Fry W C	1,081	
Frymire D P	760	
Fuchs T J	25,353	300
Fuerstenberg R F	13,038	83
Fuglem P L	42,630	7,524
Fukumoto J J	34,574	22
Fukuyama S	40,259	117
Fuller S W	15,988	
Fullerton E A	574	
Fullerton W R	33,900	
Fulopp Z J	24,760	8,830
Fulton A A	9,629	
Fulton T D	447	
Fur C	50,593	1,778
Furness R	34,486	1,193
Fuscaldo L	5,060	
Gable T M	4,186	
Gabriel C	14,896	857
Gabrielson E	5,458	
Gabrielson E P	13,095	
Gagne J	11,248	
Gagne J E	30,936	1,198
Gagne J G	26,769	505
Gagne L	32,414	683
Gagne M G	8,166	
Gagne S D	23,084	178
Gagnon E G	27,052	1,499
Gagnon J S	12,960	
Gaida F E	28,459	
Gairdner N P	10,556	
Gairdner T	3,582	
Galbraith B G	739	
Gale K C	20,061	
Gall M J	35,795	1,200
Gallagher J L	27,485	791
Gallant D R	9,750	
Gallaway M J	27,664	633
Galliazzo P R	11,445	1,442
Gallinger G C	31,925	273
Galloway C	12,385	
Gamache L E	8,619	
Gambling P R	31,919	3,802
Game N E	12,694	
Ganderski E	34,641	921
Gannon P R	30,486	162
Gannon V	467	
Garat R	216	
Garber S M	7,083	
Garbutt J K	4,296	
Gardiman L	14,890	
Gardiner D A	27,057	70
Gardiner D I	3,532	
Gardiner S A	21,019	
Gardner B M	6,898	83
Gardner C L M	421	
Gardner D S	17,871	
Gardner S	31,464	2,814
Garlick J	5,751	
Garlinge J A W	37,619	4,041
Garner D	860	
Garon D L	33,649	1,631
Garrish G	12,190	
Gateley P S	22,474	
Gatenby S M	37,617	471
Gates J W	39,687	5,297
Gaudaur H L	594	
Gaudet N J	6,703	
Gaudette G D	20,068	157
Gaudry D G	40,285	1,804
Gauthier G E	10,250	110
Gauthier L	17,603	
Gavaghan F	736	
Gavaghan J	30,841	5,574
Gavora C A	2,397	

	Salary $	Travel $
Gawalko L M	4,588	
Gay R C	38,705	1,544
Gayowski T W	28,032	861
Gear L L	597	
Geary L J	33,837	1,217
Geddes L A	4,369	
Geddes L W	56,322	2,146
Geenson L	29,772	593
Geils D	19,602	
Geisler M	47,830	2,757
Gelette G W	31,353	792
Gell H L	21,634	22
Gendron R J	6,060	
Genge D	285	
George D	2,713	
George J	788	
George J C	18,307	
George M L	5,386	71
George S A	3,250	
Gerbrandt J D	1,199	
Gergley I	18,905	36
Gerhart B R	30,381	3,305
Germain A	31,536	354
Gerstmar C G	7,516	
Geske H D	20,850	
Gevatkoff P	36,481	1,267
Giannace D	10,812	230
Gibb P L	821	
Gibbard K W	30,452	
Gibbons C W	25,311	8
Gibbs T R	46,277	10,913
Gibson C L	33,112	156
Gibson D A	18,836	
Gibson J	5,473	
Gibson J L	751	
Gibson K	41,048	292
Gibson K P	14,686	102
Gibson N L	651	
Giesbrecht J J	19,342	
Giesbrecht J W	25,795	110
Gilbert A	24,008	
Gilbert D E	51,475	6,393
Gilbert F D	17,187	
Gilby S	16,150	178
Gilby S	3,679	
Gilchrist J	14,534	
Giles H W L	50,468	4,122
Giles K T	152	
Gilgan N P	45,537	59
Gilgan S	5,253	
Gilgan W P	26,123	8
Gill A S	7,613	
Gill D E	45,973	5,063
Gill S K	13,702	
Gillanders D	7,367	
Gillespie B J	30,747	292
Gillette S G	6,650	
Gilliam J M	25,776	1,040
Gillich L P	27,825	940
Gillin R F	15,811	
Gillis H	12,077	4,177
Gillis R A	11,845	
Gillis S	6,133	
Gilmour R F	1,210	
Ginnever T L	10,606	
Gionet M A	7,612	
Girard J M	219	
Giske R C	28,685	1,809
Giza R M	44,069	776
Gjerde W E	28,612	3,291
Glaister K G	23,451	
Glanville L	175	
Glass N J	28,240	1,740
Glazner C P	26,226	339
Gleason K	13,621	
Gleave C E	16,807	
Gleave D R	25,222	240
Gleig G C	9,639	
Glenn A E	16,356	
Gluns D R	38,468	2,968
Godfrey C G	39,195	1,480

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Godfrey J L	8,752	
Godley S J	546	
Godlonton R J	27,814	
Goelle H	26,902	
Goeres E S	9,616	
Goerwell W	25,143	588
Gomez J R	22,054	
Goodchild R H	805	
Goodman H J	403	
Goodmanson C H	17,589	
Goodrich W K	16,926	
Goodson J T	3,404	
Goodwill G W	25,759	767
Goodwin B G W	24,384	
Goodwin D B	10,525	
Goold G A	37,868	460
Goor H	571	
Gordon A	14,566	
Gordon E	4,720	
Gordon I S	21,870	24
Gordon K G	41,845	860
Gordon R C	45,772	1,021
Gordon W	5,007	29
Gore J A	6,933	
Gorley O J	12,293	
Gorley R A	46,887	4,687
Gorsuch D R	32,731	229
Gosnell D A	25,225	201
Gosney T F	29,554	53
Gosselin L	7,212	
Gossoo D	9,851	
Goudie J W	40,998	2,110
Goudy L M	22,261	
Gough B	10,720	231
Gould R C	24,648	
Gowriluk J	9,330	
Goymer S	20,000	95
Graafen P B	25,294	
Graas W J	22,178	
Grace J A	33,556	1,268
Graham C A	21,403	
Graham D A	22,385	1,425
Graham G E	31,518	6,467
Graham P J	28,012	47
Graham S J	17,256	497
Graham T	31,130	6
Grainger W M	43,045	2,154
Granger E	7,558	
Granger K J	2,472	
Grant D	45,575	3,175
Grant D T	57,351	5,930
Grant F R	30,853	2,053
Grant G	42,696	284
Grant K A	677	
Grant L	20,253	
Grant M	3,553	66
Grant P	336	
Grant S R	548	
Grassie K F	488	
Grattan L	7,503	
Grauer K V	14,072	372
Gravel M L	664	
Gray C	14,165	
Gray D R	30,962	4,747
Gray D S	31,389	4,190
Gray J T A	43,881	3,714
Gray R	30,483	411
Gray R R	46,739	5,892
Gray R W	32,343	147
Gray S	26,195	200
Grayston R	29,872	630
Greco M L	25,252	62
Green C	10,221	
Green F C	28,459	333
Green R N	40,685	3,701
Green T D	35,577	36
Greene A	1,517	
Greenfield R R	45,805	5,593
Greenley D W	33,176	965
Greenwood B L	17,189	270
Greffard L E	19,147	
Greger L M	16,087	
Greig D J	20,664	
Greig M G C	42,688	6,041
Greinacher N	36,613	1,639
Greschner R	30,648	1,667
Greskiw G E	6,147	771
Grieve S	8,654	
Griffin J S R	42,480	1,109
Griffin M S	7,786	
Griffiths G P	25,402	134
Griffiths K	9,226	
Griko W L	12,577	
Grim R	685	
Grimaldi C G	27,934	1,149
Grimaldi S K	23,651	4,623
Gripich S G L	43,103	4,136
Gritner K	10,425	
Groulx L K	8,914	28
Grout S E	5,075	
Grove-White G R	39,270	2,523
Grozier G F	28,429	
Grozier K B	34,896	461
Gruden W	7,375	
Grundberg B D	14,869	
Grunerud G D	43,608	995
Grunewald B W	28,616	477
Gubbins A G	31,674	2,180
Gudmundson L	12,510	
Guenter K	15,252	
Guenther M C	20,528	40
Guenther R W	600	
Guido D M	4,527	
Guido J P	35,096	402
Guillon B L	2,614	
Guinn D	14,255	14
Guinn D R	26,773	466
Guise P C	47,106	774
Guitard C A	22,173	
Gulliford B E	29,137	
Gumpel N	12,783	
Gundersen E G	9,432	181
Gunderson E L	1,149	
Gunia M V	11,311	
Gunn D	194	
Gunther A C	15,762	
Gurney D F	8,816	
Gurnsey G A	49,340	9,142
Gustafson N G K	1,023	
Gustafson T M	24,775	890
Gustavson I M	570	
Gutoski R	18,696	
Guzyk S	24,049	416
Gwilt G T	12,424	
Gysbers L	32,167	1,765
Haas R C	46,819	530
Hack B J	234	
Hadath E S	20,840	1,338
Haddow C	34,118	30
Haddow W D	939	
Hadel M	18,393	96
Haffey C J	9,499	8
Hagel K W	35,325	516
Haggart G	6,852	
Haggart L D	24,226	625
Haggerty M L	17,243	
Hahn H	32,343	3,874
Haigh D R	29,122	73
Hails D	21,998	933
Halbert B L	4,932	
Haldane J	24,371	
Haley G	24,816	
Haley J M	41,447	2,375
Haley R	17,351	137
Hall A A	30,203	587
Hall B M	50,068	
Hall D M	21,396	
Hall J L	405	
Hall J R	45,692	3,789
Hall J T	1,388	
Hall K M	1,027	
Hall L	17,179	29
Hall L J	48,756	2,471
Hall M	10,765	1,646
Hall P M	41,924	7,990
Hall R	17,455	
Hall R C	11,569	353
Hall R M	37,775	482
Hall Ross	4,763	
Hall T H	55,049	6,092
Hall W E	46,002	1,268
Hallam P E	9,409	75
Halldorson C J	8,624	
Haller P	18,433	
Halleran M F H	433	
Halliday D L	456	
Halliwell J D	29,224	1,373
Halliwell R M	17,820	206
Hallstrom J H	28,607	159
Halpin-Shippit S M	26,791	1,508
Halsey K L	32,448	553
Hamaguchi J R	30,785	1,868
Hamann I R	41,501	2,816
Hamann J M	7,272	
Hamann L O	9,397	26
Hamblin H	16,094	772
Hambrook T J	43,653	6,130
Hamerston B C	10,863	
Hames D J	36,864	1,671
Hames G S	28,634	968
Hames L J	19,629	2,477
Hamilton D	20,976	288
Hamilton E H	40,161	5,316
Hamilton H D	20,164	
Hamilton M R	13,240	
Hamilton P J	4,964	
Hamilton T H	38,375	2,111
Hamilton W R	685	
Hamlin J F	32,165	298
Hamm M W	30,229	963
Hamm V E	1,235	
Hammond D A	19,548	
Hamre W F	30,836	607
Hand M I	1,192	
Handlen B T	14,236	
Hanke M	5,251	
Hanlon L M	33,066	929
Hanna K	30,015	117
Hannah G K	39,008	
Hannah M	32,325	3,311
Hannah M E	25,155	
Hansen B	12,497	
Hansen B V	46,986	3,555
Hansen G	3,088	
Hansen H N	9,738	
Hansen O	4,333	
Hansen S E	40,441	2,596
Hansen V L	577	
Hansinger R W	26,274	
Hanson B A	38,861	4,499
Hanson B M	11,408	
Hanson J M	5,981	
Hanson R L H	44,283	839
Hanson S A	1,780	
Hanson S M	27,773	86
Harany W E	344	
Harbicht D H	28,701	3,365
Harding R G	49,964	4,450
Hardy R W	31,795	386
Hardy W R	27,147	365
Hardychuk T A	4,137	
Hargreaves D R	45,969	1,505
Harivel C P	1,037	
Hark H H	32,325	3,765
Harle S K	6,068	
Harlow D	18,545	514
Harlow J R	24,956	509
Harper J I	21,134	229
Harper P J	34,392	878
Harper P S	23,082	62
Harrington M A	764	
Harris A E	13,687	
Harris B J R	14,191	

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Harris B M	24,932	
Harris D E	31,992	3,579
Harris D P	33,642	646
Harris E	769	
Harris M	21,567	304
Harris M E	11,546	
Harrison B S	7,727	
Harrison M	17,270	
Harrison N J	44,040	3,294
Harrison R	13,690	
Harrison R A	12,445	
Hart J R	1,285	
Hartland T J	1,037	
Hartley B	25,665	116
Hartman H F	32,106	1,221
Hartt S R	183	
Hartwig G A	17,967	80
Harvey J	33,190	178
Harvey S D	35,493	1,452
Harvie T	45,472	1,691
Harvie T E	38,565	2,658
Harvie W D	26,793	
Haselmeyer D H	11,608	
Hatalcik J A	8,225	
Hatch J	14,886	
Hattie R N	28,612	4,091
Hatton W D	25,301	997
Haugen I L	28,459	
Hauk C G	37,204	2,512
Haupt E A	27,618	809
Haupt K D	28,612	1,083
Havens L A	42,269	106
Hawes K D	5,194	
Hawkey G F	45,692	3,967
Hawkins B A	24,371	1,502
Hawkins C D B	5,813	1,651
Hawkins D B	39,247	124
Hawkins K V	726	
Hawkins L J	38,916	127
Hawkins N S	15,800	
Hawkins R M	45,220	1,006
Hawley A M	7,185	
Haworth K D	33,344	745
Hawryluk S R	26,398	531
Hawrys B A	43,448	475
Hay P H	11,790	
Hayden D L	27,221	218
Hayes-Van Vliet W	38,402	1,371
Hayes D	13,723	
Hayes H W	24,639	193
Hayes J	216	
Hayes P J	30,231	192
Hayhurst C H	47,293	3,424
Haynes K J	33,774	2,611
Hayton L K	19,565	342
Haywood-Farmer S C	33,207	3,021
Haywood D C	5,317	
Heagy M R	34,814	
Heaman J C	50,593	1,977
Heard R R	6,682	
Heath R	37,877	3,510
Heathfield R G	32,011	4,631
Heaton W F	25,106	
Hebert K B	1,457	28
Hecker A I	488	
Hedden J L	19,574	32
Hedderson J V	30,555	512
Hedin T A	31,027	1,117
Hedlin D H	24,166	
Hedlund B J	20,200	
Hegan A L	28,685	572
Hegan V	1,811	
Hegarty L J	28,461	62
Heggie M	723	
Heggs W	32,081	111
Hegyi F	58,980	11,275
Hein L J	18,180	
Heinen B T	35,368	987
Heinrichs R	28,243	971
Hejjas A	19,967	1,210
Hejjas P J	24,294	548
Helbecque D R	126	
Helbecque D R	772	90
Helbig L	3,358	
Helina S M	9,081	
Helland M M	26,380	885
Hellekson S L	28,561	74
Hembrough R A	25,417	
Hemphill G	37,660	716
Henchen P L	5,105	
Henderson B	23,415	236
Henderson B P	7,424	
Henderson J D	533	
Henderson J P	5,173	
Hendren D F	44,749	1,813
Hendren D G	27,059	
Hendrickson B R	32,530	1,856
Hendriksen J F	6,226	
Hendry R J	32,480	1,072
Hendry T A	28,543	
Hendy F W	33,612	
Henigman J	41,924	5,985
Henke W E	13,862	54
Henney B R	27,838	422
Henriksen L L	21,835	401
Henriksen W L	27,739	71
Henry C R	19,735	
Henry F G	34,907	22
Henry J	419	
Henry M	19,616	
Henschell D G	5,207	
Heppner D G	31,956	5,130
Heppner M R	18,046	
Herbert S	28,830	
Herchmer D H	44,040	4,052
Herman R	6,718	1,042
Herman Y	20,870	
Hernandez V H	44,317	563
Hernstedt T A	5,100	
Herring L J	44,040	4,609
Herrod L C	13,066	
Herschmiller M B	11,367	
Herzog B M	10,538	
Hess H	1,205	
Hess L A	4,945	
Hess S C	19,565	
Hesse J W	20,256	251
Hesse W E	11,690	
Hetenyi S J	16,892	
Hewitt E W	45,748	4,569
Hewlett H W L	33,488	1,071
Hewson C A	39,886	1,354
Heyer N	3,713	
Heyes G E	39,246	183
Heyman G M	30,369	106
Hickl W G	40,801	723
Hicks B C	17,521	
Hicks D	26,770	1,745
Hicks M I	22,160	
Hiebert S	493	
Higgs L N	20,916	2,465
High M L	18,055	2,545
Highsted J W	28,917	
Hildebrand D	10,858	
Hildebrandt A H	26,179	
Hildebrandt H	12,658	
Hill D N	22,007	252
Hill E J	13,347	
Hill G E	38,275	992
Hill J G	52,266	2,676
Hill J L	18,921	22
Hill J L	3,185	
Hillman M L	18,779	
Hills A D	10,664	390
Hilton C W	5,855	
Hilton J E	44,906	2,232
Hilton W E	29,172	348
Himech J	24,485	380
Hindle D	18,460	
Hindle L F	25,990	
Hindson R A	24,206	4,311
Hinke J	25,895	130
Hinnen M R	29,598	1,033
Hinton M	16,499	550
Hirczy B G	43,812	2,699
Hisch P K	17,340	
Hlady E	47,299	
Hoddinott S B R	43,189	3,049
Hodge J P	457	
Hodges K	30,534	1,411
Hodges S I	9,816	
Hodgkinson R S	33,628	1,383
Hodgson G F	4,336	327
Hodson C M	17,133	
Hodson S L	508	
Hoehne G E R	38,663	
Hoek H	12,091	
Hoffmann E R J	41,516	1,214
Hoffner R G	26,950	
Hofmeyr H	725	
Hogan D L	513	
Hogan J A	43,761	326
Hogan M E	20,405	234
Holitzki J P	9,460	
Holitzki P O	44,007	1,338
Hollands L A	18,968	215
Hollefreund C C A	25,416	
Hollett B	232	
Holley A	14,905	
Hollinger M N	7,080	28
Hollingshead R E	534	
Holloway W B	42,343	174
Holm L P	30,504	
Holm V A	46,614	701
Holmes D J	30,900	3,078
Holmes D M	3,150	
Holmes G R	291	
Holmgren K A	14,791	
Holoboff W	5,322	
Holroyd S D	25,287	19
Holt E	44,243	1,180
Holt J M	25,908	846
Holt P M	6,075	92
Homoky S G J	40,274	2,049
Hooge B D	5,704	
Hooks G N	2,534	
Hooper A C	29,370	
Hooper R	21,219	
Hooper R G	9,498	
Hooper R J	812	
Hoover B	28,511	147
Hoover S	1,327	
Hope W J	25,571	848
Hopp W R	30,144	158
Hopper J	26,666	1,605
Hopwood G C	5,661	
Horel S E	3,164	
Horie J P	32,883	4,183
Horkoff M J	26,672	8
Horley G R	26,327	123
Horley J L	23,860	
Horne D A	3,459	
Horne R J	9,792	732
Horner S B	28,726	
Horning B	43,789	2,935
Horning K	20,682	325
Horning P	11,864	
Horrocks L	13,608	
Horth D J	8,531	
Hosick J	39,118	2,724
Hough R D	1,132	
Hough S J	31,338	2,564
Houlind W D M	29,344	191
House R	224	
Howard J A	23,140	
Howard M P	24,371	
Howard S M	14,128	
Howard W G	53,392	2,254
Howe B L	1,607	381
Howe J W	51,162	4,429
Howes I T	41,487	1,270
Howie E A	7,906	
Howie R J	19,538	1,756

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Hoy S J	34,245	5,160
Hoyles S	41,446	2,645
Hoyrup A R	38,781	131
Hoyrup J D	41,309	1,682
Hoyt S C	7,359	35
Hromadnik R D	6,495	
Hromatka H J	25,283	1,250
Hubbard W F	969	
Huber R F	36,127	6,432
Hubner K	6,032	
Huck A J	29,362	8
Huck R E	664	
Huckin J M	548	
Huculak E J	513	
Hudock M J	41,953	1,603
Hudon M A	8,659	
Hudson B L	531	
Hudson C W	27,886	1,025
Hudson D	26,572	185
Hudson R G	36,135	1,413
Huegle F	25,417	
Huestis D E	14,218	246
Huettmeyer K	44,260	774
Hughes A J	40,995	1,320
Hughes E M	33,570	339
Hughes M	27,881	2,011
Hughes P D	31,022	350
Hughes R	43,224	3,678
Hughes R H	37,014	52
Hughes T G	26,424	347
Hughes W E	35,328	1,169
Humphreys P J	19,824	102
Humphries D	706	
Hunt C J	2,289	
Hunt D R	34,471	526
Hunt D W	39,103	546
Hunt E D	21,450	
Hunt K	9,807	
Hunt R	345	
Hunt S C	22,017	142
Hunter A	9,665	
Hunter J S	31,400	1,170
Hunter N M J	13,708	
Hunter R W	21,395	
Hunter V	19,471	
Huntington M T	539	
Huot R	737	
Hupet D	13,380	
Hurd B M	22,004	1,122
Husband K R	27,740	
Huston J	11,596	
Hutcheson D W	47,628	6,330
Hutchings W S B	56,056	1,404
Hutchinson B W	35,680	2,859
Hutchinson J O	860	
Hutchinson L M	22,004	124
Huxley W J	41,667	1,975
Hyde R E	25,384	
Hynd S G	48,705	861
Hynds A L	10,255	
Hynek M J	4,832	
Hyslop A	32,699	783
Ibbs J L	29,526	4,673
Ida L J	1,453	
Illingworth K	66,653	8,895
Illingworth R C	35,866	1,606
Ilnytzky S	36,897	105
Inaba S G	13,670	14
Infeld G	27,135	562
Ingram J D	46,445	2,137
Ingram K J	63,070	11,609
Innes A M	20,093	
Inouye M	24,181	95
Insley L M	2,167	
Irving H L	9,465	
Irwin A	27,356	
Irwin B R	25,402	3,446
Irwin J L	483	
Irwin R J	10,443	
Irwin T W	39,962	819
Irwin W M	1,284	
Ismay M	31,153	882
Ivanco B G	42,085	3,192
Ivatts C M	20,383	
Ivey L	4,675	
Jaago A	3,227	
Jablanczy S B	25,890	1,623
Jablanczy V M	2,148	
Jablonski M	17,434	156
Jack D G	32,165	3,225
Jackson A E	6,959	
Jackson D V	10,618	
Jackson K E G C	39,404	1,170
Jackson R T	30,113	2,037
Jackson T S	270	
Jackson W T	36,766	2,872
Jacob R F	30,083	660
Jacob W K	11,531	
Jakubowski D	11,314	
James C	5,111	
James C E	11,172	
James K H E	600	
James R J	990	
James S J	25,055	
Jane L G	18,639	
Janes L R	28,901	506
Jang J G H	39,923	1,274
Janning D A	12,865	40
Jansen J G	10,993	
Janssen I A	4,132	
Janzen B K	8,099	
Janzen J W E	32,750	
Jaquish B C	38,924	3,019
Jardany K W	29,801	266
Jarvie L F	600	
Jarvie T T	819	
Jarvis R B	13,584	1,110
Jarvis R G	5,891	
Jarvis S M	18,601	88
Jay S S N	13,029	35
Jede A	26,216	1,436
Jefferson L W	40,394	2,307
Jeffery M H	42,459	5,027
Jeffrey R G	10,430	
Jeklin E M J	26,376	164
Jenkins D A	26,631	
Jenkins J B	50,434	1,086
Jenkins R	14,354	
Jenkinson L L	19,006	
Jennejohn R G	44,916	1,495
Jensen B L	351	
Jensen D E	33,599	454
Jensen E	21,050	
Jensen H P	25,402	290
Jensen R R	3,681	
Jensen S T	30,431	121
Jensen T	4,643	
Jensen W S	35,434	275
Jenson E A	50,549	7,852
Jenvey S	18,277	3,064
Jeppesen M D	5,350	
Jobb T	30,329	1,604
Jobke M E	30,491	228
Johal J S	664	
Johannesen G E	23,500	802
Johansen E P	42,466	
John D M	40,545	677
Johnsen R C	10,140	170
Johnson C A	615	
Johnson C M	57,014	18,281
Johnson D	16,068	
Johnson E	16,999	
Johnson E M	23,315	
Johnson J M	13,837	
Johnson K E	20,144	79
Johnson K E	19,017	445
Johnson L M	4,342	
Johnson L M	26,030	
Johnson M	2,876	
Johnson M	25,166	
Johnson M A	24,360	3,852
Johnson M P	22,254	
Johnson R	27,069	1,821
Johnson R A	46,755	2,894
Johnson R L	35,333	1,286
Johnson S R	4,588	
Johnson T	20,241	
Johnson V J	8,199	
Johnson W A	38,444	371
Johnston C E	515	
Johnston L A	3,045	
Johnston T R	43,327	613
Johnston W O	34,685	1,141
Johnstone C E	22,825	
Johnstone W D	50,593	7,475
Jonas R G	25,443	678
Jones A R	8,825	
Jones G C	29,350	
Jones J R	37,125	2,091
Jones L G	16,990	
Jones L G A	22,937	495
Jones M J	16,680	
Jones P D	6,197	3,307
Jones P H	22,740	1,393
Jones R I	28,028	
Jones R C	43,959	4,415
Jones S	12,666	
Jones T W	914	
Jongbloets A D	553	
Jongejan S	23,031	268
Jonker J W	28,104	
Jordan G P	12,188	1,803
Jordens R C	47,106	3,984
Jordheim K C	4,854	
Jorgenson L	9,039	
Jossul T W	30,166	2,210
Joyce A C	51,308	2,173
Jubb M D	22,004	
Judson S Y	8,672	
Juhasz E A	40,243	999
Juhasz J	52,719	7,306
Juhasz J R	6,703	
Jupp G W	29,539	395
Juskiw N W	7,508	
Juskiw N W	3,177	
Justice R	2,054	
Kabatow M E	15,692	
Kabool P P	28,107	596
Kabool R J	27,210	996
Kaczur I	13,679	
Kaehn C A	760	
Kagawa P K	32,464	1,165
Kaiser C K	6,675	
Kaiser M G	28,907	1,245
Kalischuk G P	28,793	215
Kalmakoff F	11,210	1,279
Kals W C	29,412	441
Kaminishi F N	20,108	
Kamp A B	19,420	
Kamstra O J	2,874	454
Kandall L F	17,440	8
Kandt E I	22,004	
Kaplun B A	32,863	577
Karl D I	11,468	
Karl J H	25,403	
Karlsen L I	22,914	849
Karlsson S A I	49,498	4,885
Karman D M	91	
Karpyshyn A P	5,423	
Karsgard B	6,060	
Kasdorf B	9,371	559
Kasdorf J	26,054	
Kassay V G	40,274	5,628
Kassian R P	36,303	908
Katasonoff J	37,620	2,787
Kautz L	21,017	16
Kavaliunas K P	31,893	
Kay J L	16,998	
Kazakoff A K	18,827	
Keddle C C	17,732	
Keddle D	22,791	
Kedge E C	38,028	114
Keefe J A	19,414	563

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Keefe R R	18,299	1,223
Keehn C S	1,445	
Keehn O E	788	
Keep R N	37,853	401
Kehler D B	33,564	237
Keir G T	39,136	552
Keith D L	17,621	
Kellam R C	842	
Keller B	29,196	
Kelly A	13,193	
Kelly D L	27,240	
Kemball K	21,141	
Kempe N L N	28,150	418
Kempf J B	31,239	2,348
Kenkel K M	9,735	
Kennah G L	49,652	5,556
Kennedy L	952	
Kennedy M F	20,324	
Kennedy P R	31,152	374
Kennedy R D C	25,409	
Kent W N	32,164	1,992
Kenzie C L	269	
Keogh C A	7,465	8
Keraiff T D	13,202	254
Kernaghan G W	11,502	
Kerr D G	39,903	2,264
Kerr D J	8,857	
Kerr M G	14,736	
Kerr R A	782	
Keser H M	18,575	
Ketcheson M V	3,897	
Kettle P J	19,629	
Khan I A	44,021	3,292
Khan N	3,610	
Kibbe D G	27,375	
Kiddie G A	1,977	
Kikkert A H	27,701	27
Killam J S	25,436	309
Kilmartin J H	5,274	
Kilshaw D G	40,837	1,140
Kim H C	40,274	556
Kimmerly J	386	
Kimmerly R K	29,298	793
Kindt C S	32,687	1,100
King D H	600	
King E A	10,857	115
King J C	30,374	
King J G	47,299	8,456
King J L	28,234	126
Kinghorn M H	548	
Kinnear D W	45,556	2,264
Kinoshita G	29,805	39
Kinsey D	9,461	
Kirby J A	49,639	5,419
Kirby J E	40,243	3,037
Kirchner D E	4,467	
Kirchner J L	10,463	
Kirk D E	548	
Kirke G B	45,008	2,092
Kirkpatrick R L	15,159	
Kiss G K	47,659	2,835
Kiss J	44,040	
Kitamura F T	32,782	1,438
Kitto J G	8,754	
Kivari A E	40,244	1,842
Kjos J A	21,446	361
Klasen C B	27,269	26
Klassen M G	30,005	991
Klassen R	21,370	1,829
Klassen R M	6,093	
Klassen V J	32,308	2,634
Klettke M E	8,727	
Klinge D M	20,157	335
Klinka K	54,067	2,269
Knapik J M	24,790	205
Knauf A G	22,158	
Knee E J	17,715	258
Kneeland A R	34,086	1,681
Kneen B M	17,359	
Knezevich J F	37,510	245
Knibbs W L	487	
Knight L M	1,046	
Knippleberg J M	10,535	
Knott S M	3,913	
Knotts R A	32,325	3,448
Knowles P S	12,224	105
Knox J	11,084	
Knutson R G	32,343	726
Kohlen A J	28,612	4,356
Kohlen D J	27,706	8
Kohlhauser R	15,708	63
Kohlman E B	3,019	
Kohlman M A E	9,539	
Kohorst L A	23,453	48
Kohuch D	13,081	
Kok E W	37,617	354
Kolk J D	8,825	
Konas E J	4,869	
Kondor I	1,027	
Kondor T	10,479	
Konefal T L	17,806	649
Kong R	726	
Konishi J	52,347	5,919
Konkin D W	42,562	1,154
Konkin E	22,136	
Konkin W	28,240	1,995
Koodrin M	6,555	
Kooistra C M	43,223	11,168
Koop R J	2,032	
Kopec K	31,275	1,746
Kopp B	3,750	
Kopp C J	22,402	
Kopperson R E	28,697	1,213
Kopriva O	28,488	
Korn R	265	
Koro B S	21,234	
Koss B J	17,795	
Kossinn R M	24,552	535
Kostiuk N I	16,710	
Kouwenhoven J	33,791	755
Kovats M	47,309	1,307
Kowalchuk S A	5,395	82
Kowalewsky S J	548	
Kowalski A	30,576	20
Kozar V A	2,754	
Kraeker R A	769	
Kraft D	14,397	
Krajczar E	50,593	1,671
Krane A R	29,818	
Krantz N	8,242	
Krastel D	10,485	
Krause P	7,365	
Krause R	15,271	299
Krestinsky B J	22,199	274
Krestinsky G D	26,058	1,084
Krimmer W T	1,092	
Kristan A	23,961	
Kristensen E L	20,119	190
Kristensen R A	6,718	
Kristian A	5,730	
Kristiansen D A	41,118	
Krogh A L	7,632	
Kronlachner R	6,276	
Krotky M J	28,459	
Krotz G G	30,990	567
Krumlik G J	44,040	4,974
Krupop R	28,970	125
Krywonos D	8,774	
Kubicek N E	18,949	
Kudryk E F	18,709	482
Kuhar A B	4,593	
Kumar S R	16,881	
Kumpula C E	13,977	
Kuroyama S H	548	
Kusick G D	208	
Kusisto J C	27,786	1,484
Kuster L P	44,799	1,009
Kvarv E	38,070	237
Kwantes M	7,573	
Kyle H A	34,785	525
Kyme W R	26,143	
La Fave R N	30,353	1,059
La France M G	24,197	31
La-Couvee I J	36,666	3,891
La-Fave M	31,207	2,601
La-Fortune A J	6,933	227
Labinsky C	119	
Laboyne J D	25,363	872
Lacasse L E	28,515	54
Lacey T E	35,477	995
Lacouvee M J	16,162	
Lacroix E	8,159	
Ladd J R	31,318	1,168
Ladds J W	25,870	490
Ladner S	2,721	
Laforest M A	27,851	817
Laforest S	19,338	
Laforest Y	6,758	83
Laframboise A V	22,782	
Laframboise D I	9,949	
Lagasse L S	8,631	
Lagore D A	33,158	365
Lagzdin B	25,918	
Laidlaw D G	20,800	677
Laird R M	30,153	7,240
Laitinen S G	11,630	
Lalonde C A	10,986	
Lam S	40,274	8,625
Lamarsh D J	6,085	
Lamash F	6,768	1,313
Lamash J M	24,652	23
Lambert S E	24,306	68
Lamont F	20,119	
Lamont G	7,015	8
Lamont W J	35,462	256
Lamontagne D A	16,901	
Lamoureux M	1,289	
Lamoureux M	12,366	68
Lamoureux R R	26,063	6,703
Landry C L	247	
Lane B J	4,907	
Lane T I	32,165	417
Lang A J	6,135	
Lang E J	17,610	
Lang L M	5,458	
Langdale K G	25,838	
Langevin G J	45,018	2,872
Langlais L F	9,594	14
Langlois B	9,241	
Langlois J W	33,434	1,703
Langlois L M	13,240	
Langridge D W	38,212	6,485
Langstaff V	8,826	
Langton C E	1,086	
Lapointe C L M	8,842	
Large N I	505	
Larock M D	33,915	814
Larocque M S	21,802	90
Larsen G L	26,909	122
Larsen L E	27,643	22
Larsen P	31,541	643
Larsen S A	18,558	
Larsen T G	28,783	642
Larson D M	17,354	
Larue M R	32,325	1,607
Laseur A	13,317	8
Lasuta W R	1,779	
Latham M D	122	
Latham N	152	
Latin S L	26,338	699
Laton K F	27,575	
Lauder C A	28,979	258
Laughman D K	26,233	202
Lavelle K	35,783	154
Lavia D J	17,147	
Lavia J A	27,407	16
Lavoie M	18,916	
Law C	11,735	
Law S M	1,184	
Lawrance V D	385	
Lawrence D F	26,271	
Lawrence J A	739	
Lawrence M S	11,391	1,158

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Lawrie D M	44,040	1,548
Lawson N R	9,918	
Lazarz D A	24,779	188
Lazette-Bergen B M	20,539	127
Le Blanc D K	24,371	
Le Fevre A G	1,094	
Leach D L	18,854	8
Leach J J	25,325	
Leach M A	26,764	209
Leadem C L	40,139	608
Leahey T G	26,662	3,648
Leahy J K	3,454	
Leakey D	5,175	
Leask D	8,674	
Lebel A F	21,308	
Lebeter S	21,855	90
Leckie R B	32,042	3,163
Leclair J J	34,537	2,104
Leclair L C	26,617	
Lecuyer R G	34,523	6,222
Leduc J E	48,726	6,994
Leduc R H A	40,170	2,543
Lee B K	28,707	
Lee C	597	
Lee C E	23,242	888
Lee D A	17,300	
Lee G	375	
Lee L	23,220	969
Lee T E	24,123	
Lee T E	1,813	
Lee W	16,721	708
Leech J L	10,278	
Leeder A E	41,825	
Leeson M J	8,925	
Leeson R P	27,569	306
Leeson R W R	600	
Lefevre F A	560	
Lefevre L A	9,864	
Lefrancois M A	31,078	569
Legault M	31,078	4,108
Lehoux L	12,977	
Leitch W R C	35,396	
Lekivetz M J	20,372	
Lemon L S	4,728	
Lemon L T	25,492	603
Lemp D C	14,058	
Lenarcic T M	14,257	
Lenardt R G	16,178	708
Lenser A W	32,339	1,766
Leong Y H	28,622	
Lepage P T	495	
Lepard M L	19,205	
Lepine D	10,678	74
Leppanen P E O	1,178	
Lequereux C M	568	
Leroux L	40,208	483
Leroux M J	17,629	
Lesergent G	17,003	64
Lesowski G V	21,922	3,013
Lestage E L	6,440	
Lester T H	50,556	7,483
Letain A C	25,409	
Letchford R A	27,771	987
Letham R N	33,004	448
Letourneau D A	20,534	233
Levesque I J	21,770	1,302
Levis C C	498	
Levy P E	3,605	534
Lewis C L	10,151	
Lewis D D	5,386	
Lewis D G	29,942	4,485
Lewis H V	58,854	21,627
Lewis K J	22,010	1,925
Lewis L	10,416	
Lewis M E	483	
Lewis M K	557	
Lewynsky A M	20,283	
Liber R C	10,906	190
Lielich L	9,553	
Life J	12,850	
Lightburn M L	10,748	62
Lihou R W	39,180	6,284
Lilburn T	21,422	
Lillico D	21,710	
Lillico K	7,343	
Lilly S V	16,197	
Lindberg M T	41,161	1,683
Lindeblom J E	6,557	
Lindeburgh S B	35,920	217
Lindenblatt W	24,079	419
Lindsey S	45,667	2,368
Lipsett J A	25,142	194
Liscum R H	5,973	
Lishman P R	15,814	1
Lissell D A	24,865	
Listar I	43,576	410
Lister B D	733	
Lister C W M	44,051	494
Litt R W B	548	
Litt S	21,583	2,122
Little A D	492	
Little A J	42,744	1,180
Little A R	28,887	207
Little C R	16,036	
Little J A	1,063	
Little J H	46,445	5,714
Littledale C R	953	
Littlewood C J	126	
Liu A W	24,193	104
Livesey R A	28,103	30
Livingstone S O	5,222	38
Lizna V W	27,402	2,076
Llewellyn K G	27,117	1,205
Lloyd-Smith J	24,738	201
Lloyd D A	45,561	4,035
Lloyd G D	49,082	7,985
Lloyd G R	22,435	
Lloyd J A	747	
Lloyd M S	28,457	1,394
Lloynd W	1,015	
Lo I	22,004	
Lockwood C L	19,486	
Lodder C	11,226	
Lodge B K	35,042	66
Loehr G J	31,726	1,268
Loepp M S	10,070	
Loeppky D F	28,799	488
Loewen G L	25,301	
Logan L	513	
Logan N I	11,181	
Logan P R	8,711	1
Logan R E	25,275	1,022
Loggie C B	25,287	
Loggin L T	177	
Lohr L B	28,236	
Lohr S E	32,165	4,706
Lokken L C	2,831	
Loland J	920	
Loland M A	21,364	86
Lomas D L	187	
Lomas E M	19,556	
Lompart A	533	
Long G	18,332	77
Long J W	4,388	
Long K E	39,785	1,808
Long M F	2,967	
Long S A	45,574	161
Longstaff L A	5,280	
Lonsdale E J	10,990	
Lopaschuk W	16,740	450
Lorch F D	25,194	199
Lord J G	20,108	
Lorette M P	12,709	
Lort J E	23,149	
Lortscher W	37,037	1,712
Losch E	28,467	3,338
Louden R E	6,208	146
Lougheed D	447	
Lougheed W C	27,956	686
Louie J W H	47,106	4,567
Louis Dm	19,700	
Lousier J D	46,595	9,715
Love D K G	38,626	231
Loverenow L	25,205	144
Low A	12,915	43
Lowrey S D	42,315	2,031
Loyd B M	3,540	
Loyd J	12,291	
Loyer J A	1,450	
Lozinsky B	5,277	
Lozinsky D	26,063	171
Lucas B A	24,296	
Lucas G F	25,052	
Lucas J A	10,082	231
Luce L W	17,735	8
Ludba J N	2,854	
Ludtke I M	229	
Lukes K J	28,689	8
Lukinuk L	14,141	
Lund L	28,371	
Lund R E	9,977	110
Lund S M	545	
Lundberg A	4,167	
Lundstrom P R	25,301	
Lunzmann H	12,263	
Lupu A D	600	
Lupul V O	11,276	
Luscombe W B	28,405	207
Lush C M	2,677	
Lush S	26,191	
Lussier J L R	32,787	241
Lussier K	20,677	
Lussier L M	25,669	1,600
Lutes D R	686	
Luthje M R	19,576	
Luxemburg R S	498	
Lyle R J	26,467	8
Lynch L N	30,043	1,995
Lynch L V B	28,038	157
Lynk J	16,190	
Ma T Q	11,013	
Maas A J	27,890	276
Maber S T	600	
Mably R K	17,377	108
Mac Donald K E	18,811	242
MacAdam A M	27,813	679
MacDermid B A	3,627	
MacDermid E F	28,812	2,428
MacDonald D W	23,966	75
MacDonald J	23,992	32
MacDonald L R	5,807	
MacDonald M A	27,149	239
MacDonald R E	40,228	1,007
MacDonald R F	38,467	736
MacDonald R G	37,617	396
MacDonald R R	150	
MacDonald R S S	689	
MacDonald S A	25,440	
MacDonald W	9,534	
MacDonell M D	31,736	1,176
MacDonell R A	9,785	
MacDougall C G	32,091	2,048
MacDougall M E	19,352	
MacDougall R C	21,119	955
MacDougall R G	23,822	876
Mace P A	3,014	
MacFarlane E	22,024	
MacGregor J L	226	
MacHowski R S	29,229	89
MacHtmes N E	29,528	2,877
MacInnes E H	35,504	
MacIntosh W G	29,527	200
Mack V	5,655	
MacKay A L	20,328	
MacKay R	1,025	
MacKay W	13,040	1,718
MacKenzie J	5,157	331
MacKinnon D J	22,614	
MacKinnon J A	27,115	4,374
MacKinnon L M	22,395	174
Macklin E B	17,152	
Macklin G A	330	
Macklin S A	990	

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
MacLaren J	20,891	
MacLaren R H	28,987	1,526
MacLauchlan L E	6,639	1,273
MacLean D L	18,771	247
MacLean J	11,190	367
MacLean J D	597	
MacLennan D	11,680	
MacLennan D A	40,274	737
MacLennan K N	1,027	
MacLeod J B	37,653	
MacLeod M	10,496	
MacLeod M J	1,094	
MacLeod N P	32,523	4,122
MacLeod R T	49,182	2,209
MacLise S	12,701	
MacMaster L M L	19,852	
MacMillan F	10,845	
MacMillan J	667	
MacMillan M	24,352	322
MacNamara E	876	
MacNicol L N	27,240	
MacPhail S M	662	
MacPherson B C	22,043	505
MacPherson D N	12,331	14
MacPherson S J	49,697	5,462
MacTavish J M	2,984	
MacVicar J A	13,262	193
Macy H E	16,741	225
Madden H F	646	
Madeley P	42,151	2,667
Madill M	21,075	
Madsen J T	4,720	
Magdanz H A O	47,106	3,960
Magee G E	33,154	
Magee J H	30,369	1,563
Magee K H	30,002	1,936
Magee K W	47,940	
Magee M J	801	
Magee V C	19,490	
Maglio K G	574	
Maguire M D	9,704	
Magurn J E	19,678	
Magwood J M	1,199	
Mah R A	23,211	
Maher C L	12,295	
Maher T F	9,876	
Mainer D S	26,171	
Maion D	9,818	
Maitland D	21,529	368
Maitland M E	29,782	83
Major M B	22,412	194
Makasoff D L	5,036	
Malahoff C A	18,579	
Malcolm R R	733	
Male J	2,707	
Mallett J C	32,672	1,563
Malley S D	13,756	
Mallory D A	20,786	164
Malm L D	3,751	
Malm M P	14,185	203
Maloney D E	5,575	
Maloney S	4,122	
Maltby H	1,242	
Mamm L J	23,684	
Manchester M	25,210	16
Mandam N E	533	
Mandjik P	27,809	413
Mann D T	449	
Mann P M	1,043	8
Manning C R J	28,025	535
Manning D S	2,153	
Mannix L W	23,185	
Mapey C	17,715	
Marc J	26,896	63
March G M	9,777	
March J S	2,252	
Marchal J	25,857	1,195
Marchant D D	25,193	
Marchant R J	26,859	
Marchildon I C	3,025	
Marconato S B	7,850	
Marek D S	20,532	276
Marining R E	865	
Marion F J	24,989	1,628
Mariscak V A	568	200
Mark A W	24,010	
Mark K L	19,832	541
Mark R C	27,009	
Markham R S	29,380	1,203
Markila J A	34,100	1,019
Markin B J	29,806	306
Markstrom J B	28,106	2,001
Marleau D G	22,459	
Maron J H	5,190	
Marples D	4,385	
Marsh L N	15,836	
Marshall C	20,046	
Marshall H N	51,315	2,303
Marshall N A	36,135	393
Marshall S M	805	
Marshall V E	29,579	4,913
Marshall W J	44,169	2,484
Martens E H	20,040	16
Martin A A	6,002	
Martin B A	10,637	327
Martin B M	12,226	1,139
Martin C	7,571	
Martin D	22,553	
Martin J F	26,109	85
Martin L E	26,118	1,440
Martin M E	1,588	
Martin N A	26,293	866
Martin N H	33,504	805
Martin P A F	25,416	
Martin P W	589	
Martin R G	30,702	1,805
Martin S	668	
Martin W L	34,372	1,071
Martiniuk P	27,091	
Martins C	29,301	7,781
Martyn E M	1,636	
Marwood D C	9,986	8
Marynovich S R	44,337	272
Massey J E	27,738	333
Masson D S	23,670	
Mast M	15,035	8
Mastrobuono L	8,746	
Matheson W R	25,232	537
Mathiasen K S	5,703	
Matovich S	17,120	
Matsuo H	26,864	106
Matsuo S	19,650	
Matterson R B	769	
Matthew D D	21,187	3,325
Matthews D	4,679	
Matthews K L	38,289	634
Matthews R G	47,106	12,053
Mattin G G	7,976	
Mattingly E	2,080	
Mattson N T	27,243	16
Matzele R	30,369	80
Matzen T W	37,241	3,147
Mauch G	27,244	2,835
Maurice R E	21,345	35
Mauro M	20,807	
Mauthner K	6,489	
Mawhinny L K	12,373	
Maxwell J A	22,388	9,687
Maxwell J F	24,568	928
Maxwell J W	47,106	5,604
Maxwell K G	10,377	
Maxwell T E	769	
May B G	25,275	417
Mayfield R T	41,475	1,980
Mayo S	19,704	
Mazur S L	1,338	
Mazzei R B	23,437	
Mc Connell C T	25,331	427
McAfee K P	32,165	380
McAinsh R	26,442	319
McAllister F D	31,112	140
McArthur D C	32,221	240
McArthur E J	34,305	2,060
McArthur S N	24,011	349
McBee D	7,372	
McBeth E E	8,452	
McBride C	664	
McCaig V A	33,109	267
McCallan D J	19,768	352
McCallion B S	14,445	
McCammon M J	1,027	
McCann A J	8,619	
McCarthy T G	44,444	2,502
McCartney M A	5,174	
McCauley G P	2,975	401
McClanaghan K	8,311	
McClarnon J P	34,870	1,009
McClary J D	40,385	28
McClelland C M	13,887	
McClelland G J	46,133	1,537
McClinton L W	42,902	2,903
McColl D C	1,418	
McComb D J	32,769	214
McComb R	11,130	
McConnachie A H	37,005	834
McCorry J	725	
McCracken C A	2,612	
McCracken W E	860	
McCreery E	731	
McCuaig N G	488	
McCuaig W J	27,816	111
McCullough K	570	
McCully D	17,142	
McCully R	3,226	
McDade J L	5,550	
McDairmid R	14,304	
McDiarmid G M	18,808	
McDiarmid R S	36,298	1,332
McDonald A A	27,405	28
McDonald A E	25,417	119
McDonald A J	4,521	
McDonald A R	25,495	
McDonald D M	30,562	1,242
McDonald P	8,055	
McDonald R J	1,092	
McDonald R T	22,106	
McDonald S A	27,993	982
McDonald S D	11,338	
McDonald S M	29,327	888
McDonald W L	43,718	2,401
McDonell E A	8,826	
McDonnell M A	21,931	185
McDormand G D A	7,633	
McDougall J G	3,381	
McDougall K A	22,709	214
McDowell D B	19,086	257
McDowell R M	28,255	148
McEachern H H	32,428	1,340
McEachern K D	2,529	425
McEwen A D	17,390	
McEwen S E	4,644	
McFadden E A	25,800	
McFadyen J A	7,474	
McFarland B	22,301	198
McFie P J	16,359	
McGeachy D E	28,289	
McGill D M	22,004	
McGinley M E	13,195	
McGraw B C	30,587	28
McGraw I C	32,343	4,425
McGregor J T	880	
McGregor K D	9,047	
McGregor R G	22,260	
McGrenere M F	1,009	
McGuire H V	11,776	
McHarg T	10,508	
McIllfaterick K D	32,325	581
McInnis G C	30,280	246
McIntosh D J	32,325	150
McIntosh P	15,527	
McIntyre J A	24,478	195
McIntyre M R	25,120	420
McIntyre W	19,624	

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
McIntyre W L	664	
McIvor E B	16,783	
McKay J P	2,892	
McKay M C	24,206	298
McKay R L	36,378	1,217
McKechnie W M	28,196	249
McKee G D	41,252	2,486
McKenna J A	17,438	
McKenzie J	25,035	
McKenzie P D	28,909	171
McKenzie R G	282	
McKeown C M	20,628	148
McKerricher B D	33,111	719
McKinnon E A	4,506	
McKinnon K I	930	
McKinnon M K	28,757	263
McKnight L A	16,419	58
McLachlan W N	56,506	10,867
McLaren M	25,238	28
McLaren R A	3,123	
McLatchie H D	27,674	588
McLaughlin S D	27,420	1,835
McLean A M	39,778	367
McLean B A	16,917	1,603
McLean D M	20,280	245
McLean L	21,399	
McLellan E M	7,024	
McLellan J F	44,040	1,928
McLellan K H	600	
McLellan T	10,413	23
McLennan B D	24,668	403
McLeod A J	46,724	3,666
McLeod J V	23,278	
McLorn E C	9,152	
McMahon K W	33,867	1,335
McMahon S	3,598	
McMartin L B	12,087	
McMillan R W C	15,618	1,781
McMullin D G	30,359	14
McNaughton R B	50,515	2,961
McNay R S	28,391	2,874
McNeil D R	31,578	2,830
McNie J D	8,040	
McPhail D G	47,972	786
McPhail M N	740	
McPhalen J M	7,188	
McQuillan S J	24,371	
McRann J J	24,817	
McRuer J A	35,819	1,440
McTaggart C P	12,458	93
Meacham R E	32,541	1,166
Meagher H	24,635	98
Means D J	33,565	2,956
Mecredy J R	19,909	
Mecredy R G	27,555	317
Medeiros R	28,059	
Medynski A	40,559	698
Meek C A	21,613	
Meeks D E	760	
Meeres J B	726	
Megji G	20,129	
Megson J P	8,326	
Mehain J F	30,612	1,485
Mehl H A	23,908	
Meidinger D V	47,106	3,961
Meier K	6,967	
Meiers E I	8,791	
Meikle K W	12,654	
Meints C	58	
Meise L C	8,499	
Meister R	1,005	
Melanson A L	7,038	
Mellace T	19,922	
Mendel E F	27,805	
Menning J	50,768	1,531
Mercer G M	26,617	8
Mercer L E	15,305	483
Meredith W S	726	
Merkel L L	49,455	3,679
Merkley C L	26,369	1,494
Merler H	31,964	5,018
Merrell R J	22,882	341
Merrill J M	20,144	
Merry H E	30,567	1,488
Merry K J	35,272	175
Merta R E	34,994	306
Merz E M	12,240	
Metcalfe H	9,546	
Metcalfe K J	549	
Metcalfe R	22,869	63
Methot L L	18,521	
Meutzner E	9,753	23
Meyer E	26,907	
Meyer E	26,170	363
Meyer H	5,041	
Meyer K L	6,083	
Meyer T V	30,119	
Michaelsen L	30,243	372
Michaluk C J	3,195	
Michell D P	9,986	
Michell M G	22,498	
Michor R A	30,329	254
Midgley C	3,228	
Midtle A O	27,823	64
Mieras J	21,963	238
Mikkelsen A E	21,018	
Milburn D K	28,248	2,231
Milburn L J	32,583	58
Miles J	10,990	
Miles L G	31,514	3,713
Miles R D	15,709	
Milinazzo F	26,165	57
Millar J A M	30,947	778
Millard D R	28,255	1,909
Miller A K	4,741	
Miller B J	38,778	1,002
Miller B P	14,682	
Miller D B	24,371	571
Miller D L	18,937	
Miller F G	26,959	2,608
Miller G W	11,634	16
Miller I C	25,356	815
Miller I G	548	
Miller K A	29,440	1,967
Miller N L	24,371	487
Miller P	19,164	
Miller P A	39,339	1,198
Miller R D	26,713	
Miller R G	48,848	3,713
Miller R K J	23,070	
Miller S L	7,962	
Miller W J	29,672	3,161
Milligan S R	9,798	
Millman L	330	
Mills A S	32,692	1,298
Millward W S	51,055	6,412
Milne D J	22,954	
Milne J	19,028	37
Milner D	3,230	388
Milner K	47,299	1,281
Milnes B M	4,564	
Miltenberger G	15,491	153
Milton E R	21,034	
Milum M	14,580	410
Min B D	37,653	738
Minar L	4,007	2,108
Minchau M	768	128
Miner T J	27,286	796
Minhas D S	10,287	
Minnabarriet P	14,783	
Mirza M Y	54,544	534
Misan F A	29,493	1,459
Misan S E	21,991	175
Miskovich H L	34,807	299
Mitchell A D	30,577	2,769
Mitchell A S	40,095	639
Mitchell C L	21,258	719
Mitchell E A	7,931	
Mitchell K J	54,027	2,947
Mitchell K M	23,817	6,848
Mitchell L P	29,789	1,942
Mitchell M D	513	
Mitchell M M	19,540	
Mitchell R	31,083	8
Mitchell R	10,595	143
Mitchell R A	14,983	
Mitchell R D	44,799	1,315
Mitchell S	9,009	
Mitchell S P	27,725	32
Mitchell W H	29,453	169
Mitchell W K	41,440	5,390
Mitchell W R	47,106	2,666
Mitten M J	13,744	348
Mitton R L	1,527	1,114
Miyahara M	24,098	8
Mize J E	19,648	
Moat A J	6,899	62
Mock T D	34,489	1,965
Modrall H R	28,685	2,557
Moe J W	25,287	1,234
Moen A R	26,185	362
Moen B W	821	
Moffat W W J	549	
Mogensen D C	25,847	2,168
Mohammad J A	7,666	
Mohr E M	21,494	589
Mohr J	21,047	
Mohr R W	6,212	
Mohrmann R H	8,729	
Moi A C	44,716	1,036
Moi A W	9,529	
Mol E J M	29,045	3,109
Molendyk K S	23,937	1,718
Molenkamp A	5,153	
Molnar W A	34,826	4,571
Molodowich J	13,995	474
Monchak D K	39,088	677
Moncion J C	6,468	
Mondor S M	15,154	
Monetta A M	24,791	1,134
Monette A G	35,219	
Moniuk R G	25,099	
Monroe K R	42,955	1,415
Monteith G P	9,825	159
Monteith M E	49,976	1,924
Montgomery A M	7,134	
Montgomery D C	327	369
Moody A D	37,946	748
Moody J E	29,239	571
Moody R M	17,820	
Moon S I	14,433	29
Mooney K	8,014	
Moore B H	15,320	977
Moore C M	45,715	629
Moore C R	45,186	2,378
Moore H E	28,440	230
Moore J D	25,432	935
Moore P G	12,719	143
Moore R G	34,051	1,337
Moore S	1,599	
Moore W M	2,571	36
Moragne R P	819	
Moran J M	32,232	68
Morden P	20,077	
Moreau J E	6,267	
Morel D Y	18,128	
Morford B	6,608	
Morgan F J	22,603	
Morgan J R	37,475	5,949
Morgan K H	14,660	1,633
Morgan M C	4,032	
Morgan S	806	
Morgan S L	18,515	
Morin J	14,066	
Morin S	17,278	
Mork V G	9,842	
Morley G W	716	
Morley M G	513	
Morley R A	282	
Morris D D A	31,428	24
Morris D P	30,353	
Morris E V	36,311	2,770
Morris F	18,190	43

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Morris J	15,311	434
Morris L J	26,401	203
Morris M C	228	
Morrison B T	32,864	1,126
Morrison D D S	30,289	2,898
Morrison E R	1,505	
Morrison H R	25,417	
Morrison I A	49,109	8,660
Morrison M M	32,747	1,231
Morrison R	21,337	
Morrow C B	30,369	2,298
Morrow M J	18,409	1,314
Morrow M J	208	10
Morrow W G	28,614	1,339
Mortenson G R	3,912	
Mortenson L R	26,350	
Mortimer N R H	12,404	1,646
Morton B A	536	
Morton D L	1,199	
Mose A	11,897	
Moseanko J W	12,207	
Moseanko W E	25,498	28
Moseley G W	27,390	
Mosley A A	25,224	71
Moss L C	4,329	
Moss S N	5,794	
Mottishaw J E	33,825	672
Mould R N	45,115	869
Mounsey S E	788	
Mountain J B	45,128	8,372
Mousseau G K	32,732	2,595
Moxey E P	26,462	
Moyes B A	21,583	63
Mueller H	46,050	2,974
Mueller M	18,406	
Mueller R P	25,692	2,595
Muir J A	44,551	4,447
Muir K L	287	
Muldon T	15,232	23
Mulherin P J	25,417	
Mullane J F	37,965	1,654
Muller R	37,653	1,699
Mullett D F	33,232	785
Mullock G A	3,233	
Mumford A J	4,111	
Mumford C J	203	
Mumford R P L	45,326	1,114
Munn D J	45,003	12,793
Munns C	1,577	
Munro G D	30,277	2,423
Munro G J	49,551	9,064
Munro M A	23,052	451
Munro S A	9,024	90
Munz J	515	
Murdoch J A	5,060	
Murdock G R	32,325	8
Murdock J	27,178	1,235
Murphy C H	100	
Murphy J C	28,597	3,249
Murphy M G	739	
Murphy R	28,432	8
Murphy W J	11,052	
Murray B J	5,129	
Murray D H	16,972	
Murray K	13,832	
Murray R A	38,077	874
Murray T L	4,514	
Murray V	6,577	
Murrell B	11,723	
Musaph L P	28,956	3,556
Mussio W	23,509	581
Mutz G	15,976	1,986
Myers A A	25,402	
Myers F W	34,923	1,604
Myers L	33,531	240
Naaykens B	13,488	
Naef L R	19,783	
Nagy G P	48,702	2,423
Nakashima F	24,859	182
Nakashoji D	34,042	640
Nakatsu D T	44,301	2,967

	Salary $	Travel $
Nanson J E	27,074	
Nash E	43,288	7,237
Nash E J M	12,226	
Nash J T	34,564	3,673
Nash L A	17,592	
Nash W A	26,992	
Nash W J	26,059	743
Nassif L I	24,193	125
Natsuhara R K	46,664	2,504
Naud D M	27,048	771
Naumann K	341	
Nazaroff J B	7,970	185
Neagele G F	29,647	343
Neagele L	27,642	365
Neagele R M	21,546	24
Neal T	29,369	
Nedelec A H	3,331	
Nedelec J H L	5,878	
Nedoborski J W	35,428	78
Nedokus E	41,494	3,173
Needham R	17,441	
Negru A M	19,813	
Nehring W R	10,563	1,567
Neighbor H W	33,243	1,216
Neighbor R	26,475	1,205
Neil R G	26,266	32
Nelitz E L	22,055	285
Nell P E	4,274	
Nelson C L	50,886	6,469
Nelson D L	6,827	
Nelson D R	3,597	
Nelson E A	3,955	
Nelson I	26,090	1,762
Nelson K A	38,645	7,072
Nelson M L	535	
Nemeth J	7,766	14
Nemeth J	45,772	880
Neros W O	37,436	336
Nesbit D P	27,512	212
Nesbitt M L	11,877	
Nesting N T	31,939	329
Netterfield N P	24,371	
Neuman S M	5,709	
Neumann E	30,569	
Newby D	19,398	268
Newhouse F	40,014	3,590
Newhouse J R	17,388	1,935
Newlands A C	28,851	
Newman C R	1,559	
Newman G	54	
Newman R	30,052	1,447
Newman R E	44,040	425
Newsome G A	34,853	
Newsome T	27,252	775
Niblack M M	20,108	
Nichol J	54,027	3,731
Nicholls G M	44,040	4,945
Nicholls M J	26,122	
Nichols A	10	
Nichols G H	48,841	855
Nicholson A	30,149	7,457
Nicholson J T L	17,738	
Nicholson K A	23,777	
Nicholson P M	19,548	
Nickel R	29,435	
Nicolson C L	8,457	
Nielsen J	26,662	
Nielsen J H	8,286	
Nielsen P	10,552	
Niemann T	47,822	1,781
Niezen A H	8,091	8
Nikal B J	1,939	
Nikal L R	663	
Nipp C	548	
Niquidet A P	11,913	
Niven K	20,346	
Niven M J	29,229	489
Nivison J B	20,733	
Noakes L	8,503	
Noble A H	2,376	
Noble C R	30,840	35

	Salary $	Travel $
Noble G A	7,784	632
Noble L	15,204	
Noble W B	45,664	4,047
Nobles H M	7,523	
Nock M	1,230	
Noel J	4,007	
Noiles R R	21,061	
Nootebos J G	25,519	
Norberg P J	14,136	
Norden H B	25,416	433
Nordstrom J L	19,828	
Nordvik R	8,665	
Noren H W	22,198	
Norish W T	29,148	8
Norman L M	648	
Norman P J	1,151	
Norman P J	32,317	
Norquay A M	574	
Norquay A R	30,965	159
Norris D J	33,621	3,697
Norstrom S	7,526	
Norton J K	20,753	
Novakowski J D	4,218	
Nowicki T	5,183	
Nowicki T M	2,194	
Nudds M	9,058	
Nugent S P M	1,336	
Null R A	24,510	2,006
Numan A	17,756	
Numan W H	28,799	
Nunziato P M	1,308	
Nunziato R A	17,641	
Nuszdorfer F C	38,557	3,611
Nuszdorfer K L	30,136	1,079
Nuyten P W	1,537	
Nyberg J B	46,668	3,283
Nyden R A	32,424	747
Nyers F	47,106	2,172
Nymark C A	12,073	1,036
Nyst H	49,846	1,923
Nystedt P	26,669	202
Nystrom B	30,369	1,208
Nystrom J L	17,764	
O'Brien K D	21,254	127
O'Brien M E	22,016	
O'Dette L E J	35,602	531
O'Toole M L	21,006	55
O'Meara C	4,764	
O'Neill B	13,834	332
O'Neill N C	25,073	
Oakley B T J	40,921	462
Oberson W A	10,361	
Oconnor P J	9,526	
Odell T B	20,152	
Odiorne A A	34,321	825
Offizier H	26,893	374
Ogden G J	8,817	
Ogg J G	25,402	211
Ogilvie M L	739	
Ohlemann K P	1,094	
Ohlhausen K L	35,370	
Olafson J W	33,154	1,552
Olding B G	4,563	
Oleinek C L	7,226	
Olesen H N	14,538	
Oliemans W	12,397	770
Oliynyk R T	31,433	90
Ollenberger L J	22,983	237
Ollinger L	3,702	
Ollivier M G	11,751	
Olsen J B	45,480	146
Olsen W J	13,605	
Olson D E	18,685	1,505
Olson E	18,323	383
Olson G	21,579	
Olson N A	4,912	
Olson S M	16,999	
Omule S A Y	47,106	2,891
Onions P M	9,873	
Onishko P J	30,221	211
Opal E S	1,171	

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Orason M J	30,369	2,920
Orel Y L	15,893	
Orosz D	29,174	656
Orrick E A	20,245	
Orth S E	8,089	102
Osachoff L M	29,244	661
Osberg P M	25,571	1,875
Osborn S H	38,009	633
Osborne H	8,587	21
Osborne V J	29,448	151
Osland R E	52,085	1,555
Osmachenko R A	27,076	16
Ostafew S S	27,786	242
Ostapovich D E	736	
Ostashek L A	19,548	
Ostby R T	46,290	2,261
Ostoforoff G P	10,427	
Oswald D L	53,480	3,404
Otchere-Boateng J	44,256	6,258
Ottens R	19,766	575
Ottesen D H	22,858	
Ottesen L M	15,488	
Ouellette T J	625	
Oulton D J	921	
Out J	10,527	
Ovanin T K	931	
Ovington F E J	21,305	159
Owen D I	9,258	
Owen J I	37,052	1,259
Oysmueller K	11,021	
Ozawa Y	46,984	1,451
Ozeroff L L	32,334	218
Pagdin M W	29,228	
Page R E	32,809	1,007
Paiement N J	8,927	1
Paige R J	1,036	
Painter A J	21,552	126
Painter R A	25,416	2,208
Pakka M	2,593	
Pakrastins A	44,827	2,695
Pakrastins M	23,043	295
Pakula L L	17,591	66
Paley L	3,008	
Palmer F M	14,633	
Palmer J O	17,065	1,496
Palmer L C	21,680	8
Palmer R G	10,634	
Pamplin G B	46,653	3,960
Pang S	849	
Pankratz A E	6,909	
Pankratz E T	7,214	
Pankratz L A	6,092	
Paris L C	16,251	
Park C L	5,006	
Park J H	24,193	3,945
Parker-Sutton M A	11,026	
Parker C A	21,652	3,227
Parkes C J	12,015	
Parkinson J	33,976	3,287
Parks E A	16,197	196
Parminter D O	46,079	933
Parminter J V	38,168	4,720
Parnell G G	36,010	3,237
Parno D	23,281	1,352
Parr B L	23,524	305
Parr M	21,454	
Parry D	787	
Parry J A	20,193	
Parry N H	29,132	1,393
Parsons C E M	17,147	
Parsons D R	47,049	1,861
Parsons T L	1,339	600
Pascuzzi N	4,584	
Pascuzzo M C	27,823	1,590
Pashnik P A	49,690	8,515
Pasicnyk V	46,230	6,453
Paskiewich B W	5,144	28
Paskiewich N	27,517	
Passingham L A	18,979	
Pastuck H	24,027	137
Patch A	12,280	16
Patenaude W E	22,814	225
Paterson A	12,344	
Paterson K I	34,807	5,292
Paterson R W	32,448	80
Paterson V P L	19,748	
Patey G D	21,036	835
Patrick L J	842	
Patrick M	8,198	
Pattenden F A	30,124	596
Patterson D	269	
Patterson G P	35,255	1,760
Pattie S M	4,653	
Pattinson W S	24,195	16
Patton C	1,585	
Pattyson T	10,594	849
Paul N B	30,369	
Paul S D	28,775	548
Paulding J W	24,371	
Payer M	262	
Pazur E A	13,598	99
Peacher C L	12,109	55
Peake J E	19,134	282
Pearce J J	30,503	154
Pears M A	28,989	59
Pearson M J	10,671	
Pearson W S	44,948	3,633
Peasland T H S	34,816	2,576
Peddlesden B D	756	
Pedersen K J	16,572	
Pedersen L	37,677	2,065
Pederson M C	34,145	2,736
Pederson R G	33,041	463
Peebles J A	1,199	
Peet S R	9,395	
Peitzsche L A	36,419	1,413
Pel N	548	
Pelchat M K	40,627	2,184
Pellerin G	12,949	705
Pelletier H	9,625	
Pelley V L	11,297	
Pellowe Y	6,938	
Pement A R	45,377	2,637
Pendergast L J	32,906	357
Pendergast W K	49,092	6,256
Pendl F T	48,838	3,843
Pendleton P F	138	
Penner H M	24,371	
Penner M	2,383	
Penner M H	10,551	51
Penner W C	32,165	3,744
Penny B	33,004	682
Perchie R W	39,635	2,647
Percival D W	37,789	3,857
Pereira J M	736	
Perepelecta E	25,090	413
Perepelecta K D	4,534	
Perepelecta L K G	3,433	
Perepelecta L V	13,854	362
Pereverzoff S A	45,910	5,123
Perkin S	20,539	
Perkins P	32,195	1,687
Perron M	752	
Perras J J	43,954	339
Perreault W	19,715	
Perrin T L	1,223	
Perry J L	39,785	4,863
Perry R F	26,049	8
Persson B	4,927	
Persson T O R	2,994	
Peter T H	53,614	4,099
Peters B L	20,994	
Peters J	4,157	
Peters L A	9,052	
Peters S L	9,144	
Peters W	5,836	
Petersen S M	13,591	
Peterson D A	16,103	2,536
Peterson E	16,563	
Peterson E E	34,256	115
Peterson J D	32,368	215
Peterson L	26,611	1,803
Peterson P	25,685	206
Peterson S G	20,430	
Peterson T A	9,045	16
Pethybridge J L	38,731	2,241
Petrie P D	18,769	21
Petryshen D	28,419	1,525
Pettersen T	35,019	1,427
Pettigrew K B	27,160	1,566
Pettitt G C	12,482	
Petty L	30,229	
Pfannenschmidt H W	29,893	28
Pfeifer K M	117	
Pflanz O H	33,488	1,543
Phillips D J	8,785	
Phillips G	23,759	582
Phillips K L	533	
Phillips L A	5,654	23
Phillips L L	488	
Phillips M J	29,086	608
Philp E E	556	
Philpott D C	36,024	2,510
Phipps D E	836	
Picard M J	22,125	
Pickford J D	25,360	
Piecowye L	707	
Piedrahita A R	34,329	592
Pierce A B	29,529	1,004
Pierce M	19,582	
Piero T	11,416	
Pierrot C M	18,126	403
Pietila J J	28,249	469
Piette R U	26,821	852
Piggin D J	35,379	1,519
Piggott C	4,577	
Pilas D	6,241	
Pilcher L	21,050	
Pilling A E	10,548	
Pilling G A	5,710	110
Pilon E H	533	
Pinchbeck R M	22,853	
Pinette G D	40	
Pinkerton G E	45,492	5,304
Pinko V	7,141	
Pinter L	5,186	
Piotrowicz K W	433	
Pires B J	29,862	189
Pirttikoski P H	394	
Pistak A P	10,073	
Pistak W O	35,095	448
Pitcher M	8,320	
Pitsakis P	25,287	
Pitt W A	26,217	138
Pitton B G	12,873	
Piva R J	29,878	1,107
Plamden R P	23,197	455
Planiden J	20,289	15
Plankeel D	24,950	217
Plassmann G	22,064	
Platt W	31,000	2,182
Plews G J	1,195	
Podger J E	24,730	82
Podgorenko L	23,825	
Poelmans P J	19,548	
Poets R F	32,147	174
Pohanke U	15,610	
Poirier E M	20,640	
Poirier R J	1,302	
Pojar J J	51,873	6,185
Pol B C	13,091	
Poland P T	25,486	689
Polden L L	5,175	
Poldrugovac D	15,674	
Pollack J C	45,468	4,231
Pollard A R	43,903	1,110
Pollock B M	533	
Pollock H E	23,673	462
Pollock R	45,534	3,331
Poisson K R	16,237	128
Pomeroy N J	22,054	4,914
Ponkka T K	28,720	
Ponsford D E	25,416	373

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Pontious E R	26,041	129
Ponto F W	605	
Poole C A	29,648	571
Poole D R	30,559	
Poole S M	1,665	
Poole W	6,480	
Pope R A	44,161	3,970
Popoff A A	25,984	
Porpaczy L J	50,593	
Porter D D	34,181	78
Porter D E	9,626	
Porter G L	930	
Portman G M	27,694	
Posehn A E	28,747	
Pospolita S	8,851	
Potesta M A	7,825	
Potter E D	19,319	4,274
Potter R E	1,263	
Potter W G	32,448	3,006
Potulicki B J	26,161	
Potvin M C F	31,241	2,344
Poulin H E	6,519	
Poulk L A	2,006	
Pound L A	4,679	
Powell D	20,540	
Powell D F	35,515	766
Powell G E	33,873	360
Powell H G	50,817	1,538
Powell M P	22,004	118
Powell N J	32,262	1,202
Powell R W	28,634	5,373
Powell S E	24,116	
Pozzato S E	4,557	
Prather T L	10,717	
Pratt K E G	43,373	640
Praud C	11,092	
Praud J A	11,022	
Prelusky A G	41,051	916
Premischook N I	17,166	82
Prendergast P M	9,967	709
Prest G W	35,168	742
Preston G S	31,547	70
Preston P J	31,065	
Preston T W	32,237	1,186
Price D C	23,193	
Price D L	455	
Price E A	22,645	
Price E M	646	
Price E M	22,708	
Price G	30,941	509
Price J E	32,237	339
Price L	27,406	
Price L D	32,220	1,313
Price M A	26,850	265
Price S L	24,566	218
Price T	2,146	
Priestman A L	4,088	
Prill R A	33,398	464
Prince D C	25,201	132
Prinsze M W	48,788	2,283
Prior G A	9,301	71
Pritchard J M	17,328	
Pritchard M	16,807	43
Procter D R	42,199	1,257
Prokop R G	33,303	2,978
Prokopenko R W	1,051	7,443
Proppe C	2,492	
Prosser H	2,592	
Prosser R W	5,750	
Pryce B L	21,049	6,294
Pryhitka B A	19,853	1,691
Pryor D	26,546	
Przeczek J E	39,104	4,012
Pulice M	19,538	101
Pullman I L	22,004	
Pullman K L	25,406	172
Purcha S L	4,508	
Purdue D D	16,503	171
Purdy D G	31,832	444
Pusch C A	9,675	
Pyper S	22,175	

	Salary $	Travel $
Quaroni V	32,228	3,239
Quast H W	44,248	191
Quenet R V	46,883	3,641
Quibell R C	23,339	114
Quick L L	27,035	
Quinn R L	9,336	
Quinn T T	7,749	
Quirk T D	33,954	233
Quist N E A	8,234	
Radchenko G J	35,399	529
Radcliff G R	25,255	685
Radford B T	50,183	4,490
Radke R B	26,671	
Rahn M J	20,167	
Raisbeck B	7,035	
Ralloff G R	29,967	36
Ralph L M	25,094	
Ralph M	18,917	132
Ralph M	5,190	
Ralph S L	1,636	
Ramsay B M M	28,701	
Ramsay J	152	
Ramsay J	8,518	
Ramsay R L	32,251	148
Ramsdale D	739	
Ramsey R T	10,803	81
Randall A D	49,652	1,558
Rankin M	5,543	506
Ranson D	37,965	1,151
Ranson P	18,149	14
Rasilainen P H	25,980	
Rasmussen D	26,948	
Rasmussen V H	31,423	1,694
Ravelli B	7,637	
Raven D J	47,015	1,538
Ravnaas E F	29,536	64
Rawling G	28,720	790
Rawluk G B	27,719	
Rawluk R	19,506	
Ray C A	30,137	3,059
Raymer B H	25,901	511
Read B A	42,575	2,796
Read B J	17,346	21
Reader R S	20,108	
Reay D	24,381	
Rebagliati D A	17,265	
Rebanuel R D	36,380	5,248
Reber N	18,833	345
Redfern S J	10,969	88
Reeder D E	533	
Reeder J	24,589	29
Rees E	23,647	
Rees V	20,138	
Reeves P	8,391	
Reeves R J	51,492	3,965
Reibin D J	28,093	149
Reichenbach G H	42,525	1,911
Reid D	4,973	
Reid E J	27,759	551
Reid H M	20,576	
Reid J A	26,012	1,050
Reid J A	37,129	606
Reid M F	17,328	
Reid W R	26,398	
Reid W W	32,415	
Reiland D L	2,207	
Reimer R J	45,065	5,500
Reinfelder N M	600	
Rempel J G	27,439	39
Rempel P W	410	
Renaud D	35,424	1,404
Renaud L L	7,826	
Renner R D	25,456	547
Rennie B J	25,274	
Rennie P G	34,314	2,867
Rennie S	14,397	
Rensby D F	27,813	334
Renshaw L F	54,067	1,663
Repp A	6,373	958
Resh L W	50,593	3,654
Reuther B	25,435	2,844

	Salary $	Travel $
Revel W J	39,965	6,517
Reveley H C	38,240	5,715
Reyden M E	14,605	152
Reynolds B C	9,738	
Reynolds D W	32,165	3,311
Reynolds M C	17,725	
Reynolds T R M	28,551	
Rezansoff N	10,207	
Rhoades G A	1,385	
Rhodes W T	28,606	412
Rice D T	47,013	2,085
Richard C A	19,060	
Richard L S	22,319	
Richards A D	2,077	
Richards K	8,994	
Richards M A	20,188	
Richards R G	43,002	1,004
Richardson A A	5,200	
Richardson D	570	
Richardson K S	40,274	197
Richburg S P	11,066	
Richkum R W	33,161	1,455
Richmond C W	10,610	
Richter P P	26,013	376
Richter P W	28,600	1,337
Ricketts D S	22,223	667
Ricketts G A	24,371	778
Ricketts P	8,550	
Riddoch E J	28,908	2,055
Riddoch K T	25,301	
Ridley T	18,110	
Ridley W	1,077	
Ridout E M	22,521	
Rieche K W	51,149	
Riley S A	10,853	
Ringrose J H	25,530	348
Ripmeester D W	9,588	
Ripper C S	7,728	
Risby S	880	
Risling M V A	2,082	
Ritchie H B	5,064	
Rivard N A	5,335	
Rivington R J	32,970	10,540
Roach G	176	
Roadhouse B C	45,685	340
Robb D A	43,830	750
Robbins R G	27,097	
Robbins R W	11,997	
Roberge R F	31,519	586
Roberts A	768	
Roberts A P	21,584	
Roberts D	5,065	352
Roberts D A	10,712	
Roberts D P	23,212	32
Roberts F M	24,212	
Roberts G A	1,349	
Roberts R H	1,344	
Roberts R L	16,294	710
Roberts W B	28,614	1,876
Robertson B D	2,310	
Robertson B L	34,717	158
Robertson C M	17,875	558
Robertson D N	45,842	1,331
Robertson D S	31,678	1,040
Robertson G E R	24,866	
Robertson H A	17,349	
Robertson L R	31,630	821
Robertson P A	11,925	
Robertson W I	8,017	
Robinson A B	71,975	9,471
Robinson B	25,859	325
Robinson C	3,853	
Robinson D E	6,737	1,518
Robinson D R C	8,391	
Robinson G	11,323	
Robinson G M	33,711	1,452
Robinson G M	5,159	
Robinson K	5,105	
Robinson R	20,107	
Robinson S L	24,348	
Rochefort P	10,544	

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Rodgers B J	24,734	16
Rodine A J	16,373	149
Rodriguez D R	20,119	
Roe A E	4,655	
Roe A M	11,664	
Roe F L	41,826	260
Roersma R A	22,754	1,369
Roesch K M	9,431	
Rogers A R	20,108	284
Rogers E A	6,407	
Rogers E E	533	
Rogers F A	17,765	43
Rogers J	6,967	2,160
Rogers R K G	25,979	
Rolls K E	31,845	507
Rolston R F	22,016	
Romanchuk P M	7,960	
Romeo M G	21,434	2,060
Ronald J M	11,947	
Ronse K	8,042	
Rooke H A	28,598	1,512
Rooke R L	6,453	
Rorison D A D	26,702	
Rose D B	778	
Rose L	10,380	230
Rose W H	28,901	660
Rosevear L M	2,296	
Rosling J J	16,343	
Ross A W	7,750	
Ross B A	37,128	473
Ross G D	4,247	
Ross J P	1,573	
Ross S D	54,067	4,023
Ross T J	5,196	
Rossi E	19,548	
Rossi L	19,586	
Rossiter F B	30,369	
Roulston N M	18,338	752
Roulston P L	8,462	
Rouse B A	22,398	722
Rousseau K	537	
Routh P J	21,571	
Rowe G A	35,698	681
Rowell J	10,211	
Royle B J	6,328	
Ruault C	5,508	
Ruck J A	2,201	
Rucker P J	20,555	
Rudichuk B L	631	
Rudolph D S	28,614	808
Ruf E	23,751	444
Ruhl D	32,360	4,433
Rumley L A	7,737	
Rundle G R	41,893	639
Runnals C	13,455	218
Rushton B L	574	
Rushton T E	26,094	2,078
Russell B J	20,336	8
Russell B W	23,013	994
Russell D W R	43,644	2,527
Russell H A	31,143	
Russell I	25,015	
Russell I F	30,137	2,555
Russell J H	28,778	2,778
Russell L B M	646	
Russell L G	40,399	1,064
Russell M	10,350	
Russell R L	730	
Russell S I	1,003	
Rutherford A M	3,483	
Rutherford D T	32,165	3,770
Rutledge G C	21,775	6,730
Rutledge M P	9,568	81
Ryan J R	9,103	
Ryan P	2,492	
Ryder E	2,168	
Ryder S E	7,673	
Rynie L	5,723	
Sabal J	17,752	342
Sacenieks K	14,994	
Sacino D	8,316	35

	Salary $	Travel $
Sackney P	17,985	
Sadoway K L	26,625	664
Sahl G C	21,563	264
Sakawsky J D	6,341	
Sakiyama L	21,737	415
Salary Recoveries BCGEU	(41,937)	
Saliga L K	16,369	290
Salkeld S	711	
Salkeld T	6,336	781
Salm L W	7,213	24
Salm P J	35,568	604
Salmon C H	1,027	
Salmond M	7,412	
Salter B F	27,565	16
Salter C	14,198	2,063
Salter L I	24,592	54
Salter M	9,195	
Salway K E	18,889	
Sam B	627	
Sample D J	18,494	1,045
Samy R	27,128	
Sand D L	9,629	
Sanders D A	23,647	374
Sanders S E	11,550	
Sanderson A	1,304	
Sandhoff C L	1,365	
Sandland E	5,931	270
Sandquist C H	33,559	947
Sanford B S	12,700	
Sanford J	8,242	
Sangster L	9,857	138
Sanregret R M	17,579	
Sapinsky S A	26,078	625
Sargent S H	26,269	1,730
Sarrazin L	11,789	
Sarver P	27,847	3,275
Satrum T W	30,467	4,501
Sattelberger J D	22,003	
Saul R	9,344	23
Saunders E D	25,126	8
Saunders R H	23,745	
Sauvie S A	373	
Savage B R	6,857	
Saver L M	18,260	
Savinkoff T	28,701	1,674
Sawatsky N	5,260	
Sawich J A	26,064	2,551
Scafe G	16,754	
Scallon K	31,725	
Scarcelli S	10,784	
Scarrow R C	55,137	4,416
Schaad A R	1,030	
Schacke S	860	
Schaff M	12,299	285
Schafthuizen R J	24,669	119
Schaller K H	30,614	4,899
Schamhart T J	25,301	
Scharf G C	28,998	
Scharf R	16,571	
Schatz B M	3,974	
Scheck J R	513	
Scheiermann C A	17,143	
Scheitel T W	15,368	
Scheithauer F	32,343	72
Schell S	12,103	80
Schellenberg B D	43,819	154
Schellenberg C M	4,970	
Scherly E W	646	
Scherr D	18,859	
Schiavon L J	4,776	
Schiefelbein S	27,803	455
Schiele J	14,193	
Schild M M	2,170	
Schill G L	26,735	150
Schleiermacher J C	574	
Schmautz K R	32,072	305
Schmid C	37,936	624
Schmid P	14,299	
Schmid S W	26,108	
Schmidt D	16,309	23
Schmidt F	28,646	513

	Salary $	Travel $
Schmidt J S	41,265	3,724
Schmidt J T	39,597	
Schmidt L E	500	
Schmidt R	28,994	
Schmidt T B	13,052	
Schneeberger W	24,241	90
Schneider C R	24,483	259
Schneider P A	20,171	
Schneider S R	5,926	
Schnoor W S	14,763	
Schoen S G	10,734	
Schoening C E	25,114	
Schofield C	21,824	364
Scholtens A	664	
Scholz H C	34,380	733
Scholz K E	21,649	8
Schooley M L	29,051	
Schroeder H	37,323	646
Schroeder R J	7,399	
Schuk S	21,538	16
Schulte L D	24,720	62
Schultz R L	30,073	548
Schultz W H	26,471	
Schwab J W	44,295	5,137
Schwandt R A	13,530	
Schwengler S A	20,339	134
Scofield J R	11,589	1,484
Scott B N	8,438	
Scott D L	8,068	
Scott E N	26,115	
Scott G H	22,692	936
Scott M	11,331	
Scott M E E	47,071	7,596
Scoular R A	27,505	86
Scriver D R	5,957	
Seagris M A	600	
Seaman P D	28,240	1,049
Seamark R R	11,075	
Sedlack J P	49,629	4,292
Sedman L J M	4,644	
Seefeldt G	12,282	80
Seegmiller K D	24,810	
Seier F	4,202	42
Seifert M L	4,540	336
Seilis M E	39,118	1,773
Seinen R	3,623	
Selkirk D R	50,555	495
Selkirk I	17,910	
Selman J F	29,826	57
Selzler C	6,412	90
Semenoff P	29,290	1,827
Seminowich D M	19,344	
Senecal M A	11,684	
Senger A	15,329	
Sept E L	47,086	1,411
Septer D	5,729	393
Seville G	15,321	
Seward R	4,644	
Sewell G J	13,696	
Sewell V G	8,407	35
Sexsmith J R	12,355	
Seymour S M	647	
Shafer J F	42,082	2,205
Shafer K	20,721	
Shand N R	32,867	889
Shane L E	10,647	
Shannon G M	7,488	191
Sharp D T	26,344	181
Sharpe V A	634	
Shasko M	5,429	
Shatzko G	24,347	
Shave D G	4,510	
Shaw A L	27,117	39
Shaw A P	25,236	445
Shaw G	13,500	466
Shaw G L	18,082	1,855
Shaw J A	11,564	
Shaw K D	27,434	
Shaw L	3,447	
Shearer J C	26,578	278
Shearsmith D L	1,467	

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Sheldan T R	35,097	5,844
Shelefontiuk F R E	8,013	
Shepherd G B	15,852	
Shepherd J H	10,063	
Shepherd M L	7,756	
Sheppard J F	43,793	
Sherb G E	21,560	
Sherb J D	34,634	3,564
Sherbinin J F	25,864	259
Sherk D	15,229	726
Sherk R	9,408	
Sherwin R B	686	
Sherwood K E	3,409	
Shier S J	10,823	50
Shipton G	10,144	
Shishkov G	26,624	2,500
Sholer M D	11,238	732
Shorter L R	20,838	3,138
Shoults B W	9,086	
Shrimpton G M	34,165	6,330
Shufeldt L C	394	
Shuman D	18,936	16
Shumka P R	5,080	
Sibau L L	22,055	
Sibert M	20,207	
Sicotte C D	8,875	
Siebert R A	27,277	1,045
Sieck W	24,206	2,142
Sieffert B T	51,344	4,078
Siemens J L	8,740	
Siemens S L	27,185	4,977
Siemens S M	10,018	
Siempelkamp R	23,077	
Siewert C O	22,880	301
Sigler D F	32,194	478
Sigurdson L C	46,724	3,632
Sigurdson S	23,521	3,190
Silbernagel T L	10,153	1,406
Sills G M	1,105	
Silovich T	12,652	
Silvester H	25,287	32
Silvestrini G J	33,970	2,651
Simard S W	191	
Simmons C F	35,625	1,522
Simon A	488	
Simon A A	33,237	3,100
Simon A K	19,769	
Simone L	2,949	
Simons L	548	
Simons M P	7,203	
Simpson A V	21,170	46
Simpson B	32,379	3,131
Simpson C	1,764	
Simpson D E	18,089	330
Simpson D G	40,139	7,428
Simpson J C	13,096	208
Simpson K	5,335	
Simpson L C	20,120	87
Simpson M	740	
Simpson R E	40,216	2,217
Sinclair F C	10,223	
Sinclair L	15,788	679
Singer D C	45,491	88
Singh B	12,537	
Singh J L	15,901	
Sinnemann W H T	32,325	2,331
Sirois L	5,287	
Sitoski L	26,867	1,067
Six M M	3,839	
Sjoberg N E	47,081	2,115
Sjonnesen C	11,197	210
Skaalid V M	32,165	2,258
Skaarup V A	48,612	4,035
Skakun A M	27,552	3,225
Skaley S M	19,548	
Skea D	28,935	
Skeet L S	22,769	
Skelton M J	24,652	
Skene M J	726	
Skjeie L L	107	
Skofteby M E	7,790	
Skuse P W	15,187	
Slack G C	45,026	1,932
Slack T	28,687	
Slade J M	26,366	
Slamp R W	32,210	942
Sleivert G G	11,138	65
Sloan J D	27,300	1,259
Sloan J J	21,571	
Sluggett D R	46,494	1,105
Sluys M C	26,215	371
Smaill G E	1,027	
Smale J R	27,983	805
Smethurst S A	30,863	336
Smirl J L	26,621	
Smith A D C	20,902	39
Smith A P	21,475	
Smith B G	45,565	
Smith B J	29,424	78
Smith B L	16,812	
Smith B T	43,792	
Smith C A	14,202	148
Smith C D	22,234	152
Smith D D	38,925	6,184
Smith D E	50,593	8,144
Smith D L	624	
Smith D W	15,821	32
Smith E A	23,728	6,654
Smith E C	26,293	
Smith E J	32,185	1,088
Smith G A	25,493	
Smith G O	30,759	1,437
Smith I K	25,416	327
Smith I M	9,719	
Smith J C	31,756	457
Smith J H	35,218	67
Smith J M	27,037	
Smith K J	23,410	28
Smith L	31,531	1,067
Smith L F	22,972	
Smith M A	6,312	
Smith M J	27,110	
Smith M L	28,068	1,398
Smith M L	23,055	
Smith P	25,458	905
Smith P D	10,372	70
Smith P E	877	
Smith R A	26,443	47
Smith R A	43,917	274
Smith R C	29,187	
Smith R L	1,942	
Smith R L	21,583	217
Smith R M	23,011	1,410
Smith S	10,115	
Smith T A	9,732	
Smith V L	3,307	
Smyth I	19,594	
Smythe I M	939	
Snetsinger J	36,418	2,139
Snively A W	21,077	
Snoek L I	9,879	
Snow M A	18,957	648
Snowden D L	552	
Sobczak C D	18,732	
Sobczak D J	13,012	
Soby K	1,264	
Soles D J	29,085	841
Soles E R	19,660	165
Solhjell M C	8,596	42
Solowoniuk M A	793	
Sommerfield E B	25,403	553
Sookochoff W W	27,316	
Sorensen R H	37,281	1,254
Sorken L C	1,178	
Southern S M	209	
Southgate W E	39,002	580
Southwick K L	19,457	
Sovino L B	22,558	
Spackman N M J	26,089	1,762
Spahan H	28,401	58
Spandli I	53,013	420
Spangl C H	19,413	105
Spani D J	19,548	
Spanier R H	28,248	816
Sparkes B J	1,452	
Sparrow G	11,145	
Sparrow L	19,182	
Spears F S	25,495	
Specht R D	26,920	588
Speed L M	4,830	
Speer S E	9,117	
Spek B	22,009	
Spelay D	20,573	535
Spelsberg C E	535	
Spence H A	44,460	3,539
Spence S D	1,778	
Spielman E G	10,418	483
Spiess S J	533	
Spink R V	24,371	
Spittlehouse D L	45,540	7,880
Spragg R D	32,329	2,372
Sprangers W J	29,806	148
Spring H J	2,510	
Spring J W	32,472	858
Sproll M	29,242	536
Sproul W P	1,246	762
Spyksma R J	29,732	597
St Aubin S R	10,647	17
St Gelais J P	737	
St Jean R A	29,860	657
St John S	25,761	31
St Laurent R E	30,641	2,272
St-Amand D F	32,343	2,794
St-Amand R E	28,790	612
St-Pierre D J	2,688	
Stace-Smith M	6,833	
Stack N E	13,551	
Stack S G	12,512	
Stad L	25,199	153
Stadey W	26,776	2,039
Stadnick W J	24,891	7,584
Staffeldt P W C	27,296	120
Stahl G	47,628	931
Standeven S R	9,303	
Staniforth K D	6,409	
Stanley D	25,204	14
Stanley G	442	
Stanley M J	25,755	1,547
Stapleton L	18,029	
Stapleton R B	35,737	1,570
Stapleton S F	14,166	
Stark D P	19,257	57
State D	837	
Statton W H	32,343	2,757
Staub M M	16,889	
Stead D	12,384	
Stech M D	33,190	580
Steel G	30,369	2,599
Steele B J	798	
Steele D A	30,968	3,185
Steele H G	28,232	574
Steele J R	28,643	3,445
Steen O A	40,896	1,646
Stefanac G	36,635	770
Steiner L J	18,138	2,207
Stenberg G E	40,138	1,070
Steneker C	53,849	1,431
Stephen J G	40,274	1,317
Stephen R D	40,123	1,435
Stephens A M	32,936	5,581
Stephens C D	15,697	
Stephenson R B	27,138	195
Stern E	13,551	
Stern R H D	11,695	
Stevely R D	29,866	
Stevens H E	46,757	1,178
Stevens R G	1,163	
Stevenson J H	36,502	3,463
Stewart A G	47,095	498
Stewart C E	20,119	
Stewart D T	9,992	299
Stewart M	18,896	
Stewart N M	20,309	152

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Stewart R D	25,876	495
Stewart S	18,128	
Stewart S N	20,189	
Stiles J	35,594	1,003
Still G W	44,040	4,220
Stirling L	13,268	
Stobie J C	36,970	5,599
Stock R D	6,762	
Stoddard R E	10,206	1,103
Stojkovic R	7,185	
Stokes B W	41,638	4,298
Stokoe R H	24,326	3,499
Stone B A	10,177	
Stone K R	9,933	
Stoochnoff S	19,668	
Stordeur L A	15,513	71
Storey B	44,473	8,106
Storey M	12,791	
Storm A	29,554	233
Storm N R	12,850	1,611
Strain V M	53,508	2,860
Stralbiski J A	263	
Stranaghan K K	21,939	1,051
Strate J L	3,490	964
Strauch A	10,235	
Straw D	18,976	
Strecheniuk S	33,830	67
Stringer B D	16,066	1,063
Stringer J A	17,217	
Stringer L J	43,461	9,350
Stringer L N	28,691	57
Strodl B J	32,992	
Strom D L	22,680	314
Stromberg N	3,946	307
Stromberg R J	39,741	
Stromsten J L	5,315	
Strumecki R	10,050	
Strymecki D	15,417	
Stuart D L	5,795	
Stuart D L	809	
Stubbs C	2,066	
Stubley D C	28,769	495
Stuckenberg R W	802	
Stucklberger E W	39,968	3,658
Sturby E	19,799	
Sturdy W G	21,008	
Sturgeon B	9,653	
Sturgeon P	6,697	
Sturney R	24,989	87
Suey E	5,530	
Sullivan S A	19,104	
Sulyma D L	30,258	1,881
Summers D W	34,204	2,158
Summers T G	28,597	158
Sunde J L	20,505	
Super G E	30,668	4,096
Sure G	284	
Sutherland A G	782	
Sutherland B H	19,642	
Sutherland C	39,709	2,663
Sutherland D	10,332	
Sutherland E T	29,091	
Sutherland G W	50,593	9,063
Sutherland J D	41,784	5,160
Sutley E I	5,147	
Sutton B R	5,442	
Svatos R	6,269	
Svendson D W	4,415	
Swaffield D E	16,294	2,038
Swailes A A	31,912	296
Swain D J	23,050	453
Swallow D A	1,123	
Swallow J N	5,549	886
Swanson D	330	
Swanson J T	20,477	
Sweet J R	30,369	4,123
Sweeten J R	47,994	6,947
Swets C	22,696	
Swift R K G	34,310	397
Swindlehurst R A	34,900	5,448
Switzer J G	1,238	
Sykes S A	19,780	514
Sykes S J	292	
Symington B	7,496	
Symington L	19,548	
Symington P J	36,954	1,457
Syroishko S S	9,407	
Szamecz T	34,807	181
Szauer J	10,275	14
Szauer J	62,585	7,029
Szy F	44,916	
Taekema K	23,514	
Taff W	11,104	
Tait K M	27,198	
Tait L C	1,480	
Talbot C A	20,176	
Talbot D E	25,756	226
Talbot K M	31,244	1,823
Tanner M R	45,078	1,809
Tanskanen J	9,431	
Taphorn R B	35,818	628
Tarry D M	18,191	
Tarry J E	18,379	
Tarsey K A	3,327	43
Tassell M P	9,973	373
Tatar S J	16,703	2,311
Tataryn W P	35,876	553
Taudin-Chabot P R	36,428	5,207
Taylor-Bullen B	6,364	432
Taylor E A	12,464	554
Taylor G R	24,206	16
Taylor J C	1,052	
Taylor J C	29,449	3,025
Taylor M J I	22,123	1,324
Taylor R	26,880	275
Taylor S P	28,614	7,610
Taylor V	17,487	263
Taylor W A	15,050	
Taylor W A	26,272	16
Taylor W E	7,183	130
Taylor W G	5,938	
Taylor W G	34	
Taylor W R	26,071	
Teal I W	21,583	
Tearoe J F	37,588	3,472
Tearoe J P	47,229	71
Tehara S S	46,631	915
Teichert J	4,152	
Teindl A J	41,206	2,356
Telford D A	45,697	455
Telford J	7,719	1,678
Telford V E P	28,428	366
Temnoff B	345	
Templeman R F	25,247	187
Templeton G M T	23,785	
Tetrault R L	9,704	
Tetreau D	20,733	39
Tetz E L	7,558	
Thelin G E	569	
Thesen L B	6,334	
Theurer P H	31,034	859
Thibeau J P	11,371	1,608
Thickson S G	5,257	
Thiessen F N	44,010	3,293
Thiessen H	4,744	
Thom G	27,121	
Thom J C	21,454	2,764
Thom J F	27,445	295
Thomae O G	8,251	
Thomas C H	1,223	
Thomas L A	15,361	
Thomas P	8,489	
Thomas R W	50,430	12,851
Thomas V J	21,075	
Thompson A A	15,301	
Thompson C F	44,040	2,323
Thompson D H	45,933	4,345
Thompson D J	20,006	
Thompson G E	34,241	612
Thompson H B	41,730	1,203
Thompson J	1,344	
Thompson J B	30,479	380
Thompson R L	9,195	
Thompson S	27,152	129
Thompson S R	15,630	1,720
Thompson V	13,989	
Thompson W I	1,490	
Thomson B A	33,475	1,920
Thomson B W	33,987	626
Thomson D A	202	
Thomson D B	44,040	1,235
Thomson D N	2,167	747
Thomson J J	19,057	
Thomson J N	18,818	
Thomson J W	769	2,154
Thomson M	20,646	333
Thomson M	205	
Thomson R T	26,199	378
Thomson S W	26,551	490
Thomson W W	32,325	263
Thon S L	20,024	252
Thornley D L	8,693	143
Thornton C	29,636	812
Thornton J P	39,486	
Thornton Y	117	
Thornton Y M	12,061	35
Thorp M H	35,233	1,784
Thorp W E	22,035	85
Thorpe D C	44,763	896
Thorpe G	29,201	1,016
Thorpe S L	11,884	
Thorvaldson J D	62	
Thouret M E	27,892	389
Thulin L A	625	
Thuot J	24,969	1,734
Thygesen K	1,453	
Thyne M A	19,548	
Tichonow E	18,872	194
Tiernan R P	30,369	2,030
Tiernan S E	22,074	396
Tigchelaar J E	46,116	3,690
Timbers R L	30,880	114
Timm R A	15,251	480
Timmerman G	11,405	
Timms R E	8,303	367
Tinkess T E	600	
Tippie D E	40,193	2,720
Tipton J M	769	
Tisdale J A	31,760	974
Titus L A	32,343	899
Tjader D O	28,240	657
Todd A G	12,456	
Todd B D	5,157	
Toews B N	172	
Toews D A A	44,559	3,907
Toews D E	3,886	
Togyi M E	8,173	88
Tolman A	24,391	
Tomen R	19,671	25
Tomiska V M	19,208	
Tomkins J	4,622	
Tomlin T R	2,167	
Tomlinson G A	26,388	50
Tompson L C	568	
Toney N C	28,701	1,992
Toor S M	19,287	3,064
Toth C B	346	
Toth G G	48,711	461
Totten G L	574	
Totten K H	30,809	3,912
Totten P L	27,802	43
Totusek L R	25,359	526
Tourand M A	5,189	
Tourond J	27,844	65
Towell G M	22,016	
Townsend J H	23,720	45
Townsend M K	26,662	914
Townsend R S	36,179	1,080
Tozer R R	60,254	9,078
Trainor G J	11,137	43
Tremblay G P	19,553	
Tremblay J G	25,140	4,282
Trenaman R G	47,174	5,789

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Trenholm B L	43,341	1,534
Trenholm F D	29,139	
Trenholm M G	966	
Trevelyan L M	6,598	80
Trigg D	43,836	1,092
Tromp L K	19,706	
Tronson D	97	
Trotter D B	8,910	1,715
Trotter L D	1,085	
Trowbridge R	46,012	3,683
Trowell E I	12,521	
Trowsdale T C	33,847	2,327
Truant R A I	49,001	792
Trubach M	4,873	
Trudeau J I	4,616	
Trudeau R D	25,926	174
Truscott M	1,571	
Trytten R F	1,467	
Tubb W J	19,142	1,768
Tuck W J	38,580	1,408
Tucker G	13,503	
Tucker R	44,221	1,562
Tucker S	19,516	
Tugnum F A	33,072	238
Tull D L	19,612	
Turgeon R	27,890	599
Turko C A	9,009	
Turley D	18,450	
Turnbull L S	18,142	
Turner D J	3,178	893
Turner F L	35,192	
Turner J V	1,199	
Turner M	9,762	
Turner R	4,262	
Turner R G	34,005	7,379
Turner T W	26,050	2,047
Tweed A	10,991	
Tweed A K	3,685	
Tweedhope D J	28,079	84
Twine D C	33,912	1,733
Tymkow W R	30,343	55
Tymo A M	12,134	165
Uhrich D	12,467	
Ujfalusi J	25,435	
Ullmann F G	32,444	560
Umpherville G	7,364	
Umphrey W L	1,336	
Umpleby S A	20,119	
Underhill M	5,683	
Underwood L G	59,828	2,865
Unrau M J	1,190	
Unwin W H	27,005	
Upton L J	739	
Ursel G R	44,943	2,971
Uttaro R F	25,782	57
Uyeda M	24,114	
Vahi P	27,092	2,063
Vail D L	10,385	
Valburg I	19,330	32
Valentin C C	31,238	1,129
Valentin L E	23,973	
Valin C I	21,894	67
Valk P G J	43,251	3,203
Vallance A M E	35,577	154
Vallee M H	8,293	165
Van Adrichem R	4,974	
Van Der Burch G	41,092	973
Van Der Wekken M R	5,315	
Van Dijk W J	24,922	215
Van Dolah D L	27,224	404
Van Dyke S C	21,966	124
Van Eerden E	56,082	4,062
Van Eerden T R	4,999	3,762
Van Heek W H	48,502	8,339
Van Horlick T C	124	
Van Loo J R	1,453	
Van Loo P P	263	
Van Riel T	17,322	83
Van Thienen F J	28,192	3,323
Van Yperen L	902	
Van-Der Horst W D	1,094	
Van-Der-Mark L G	31,478	267
Van-Der-Meulen C	788	
Van-Der-Meulen D M	2,805	
Van-Horlick T C	11,301	109
Van-Mol P F	49,001	8,426
Vanapeldoorn J L	20,504	
Vanbuskirk J E	18,311	24
Vandelft W	243	
Vanden-Bulck M A	22,017	486
Vanden-Driessche R	54,050	934
Vandenbergh J	29,306	90
Vander-Velden P H	26,407	
Vanderburgh K	18,735	2,417
Vanderbyl H	27,207	
Vanderkwaak G H	27,274	329
Vanderlaan B D	8,734	
Vanderlinde B N	32,189	396
Vanhemmen C H	26,017	286
Vanstone N A	23,968	
Vantine R K	30,952	202
Varga G R	22,334	80
Varner D F	32,165	701
Vatamaniuck S D	25,554	112
Vaugeois V J	24,247	92
Vaughan C	5,669	
Veitch C J	28,555	485
Velisek I	17,431	
Venables R C	33,641	954
Venos G	43,035	1,596
Venus C A	17,519	
Verboom C	6,000	
Verheul P J	28,123	786
Verigin C P	10,321	8
Vermiere L W	26,819	1,493
Verville J	24,498	79
Verwoord W F	27,065	1,843
Vicen F	36,483	234
Vickers V W	27,620	123
Vidler R G	25,196	76
Vieau L	10,820	
Vietnieks K A	12,553	107
Vike D I	7,284	
Vikstrom J D	32,306	100
Violini G A	7,834	
Vis S	13,191	22
Visser A	533	
Visser M R	24,881	
Viszlai J	51,394	2,554
Vivian J E	39,768	465
Vlasveld L I	21,915	228
Vogl E	21,762	81
Vogt L W	10,471	51
Vogt V W	886	
Vohradsky W V	42,374	4,378
Volker E E	298	
Volkers P N	8,239	908
Volkers T E	39,095	1,348
Vollet D	29,452	1,905
Vollmer D	11,250	
Volquardsen R	285	
Von Gadenstedt U	16,994	
Von Wittgenstein P	25,754	1,461
Von-Hahn C P	39,205	507
Von-Niessen B L	25,604	1,476
Vye N C	19,495	247
Vyse A H	48,881	5,845
Waddell D A	19,705	1,702
Wadds M E	42,012	2,363
Wadey P J	38,522	2,114
Waelti H	54,270	1,874
Wagar C A	19,559	
Wagar K	508	
Wager W W	30,032	2,133
Waghorn S J	31,455	764
Wagner D	13,848	1,753
Wagner K O	28,225	263
Wagner M	1,080	
Wagner R T	20,323	
Wagner T K	718	527
Wahl G P	4,196	
Wai J	42,864	3,805
Wai W	41,838	
Waines S L	23,640	2,313
Waite K G	33,711	407
Waite M A	3,445	
Waitzner G	22,004	63
Wakaruk O	2,327	
Wakaryk J R	10,233	
Wakelin J G	26,978	1,722
Wakely D	8,004	
Waldack M G	10,114	
Waldenberger M	13,389	
Walders B A	32,777	3,059
Wales S R	27,618	
Walgren C R	29,845	8
Walker B	26,891	412
Walker C	8,799	
Walker D A	26,950	
Walker D F L	38,003	442
Walker D G	31,178	71
Walker D L	2,882	
Walker D R	10,727	
Walker G T	28,242	32
Walker P J	14,671	
Walker S	1,269	35
Walker S C	13,557	
Walker T A	46,291	2,918
Walker T H	46,770	3,358
Wall C P	4,100	
Wall G H	23,753	320
Wall M S	422	
Wall N	2,651	
Wallace M E	7,020	
Wallace M L	35,529	1,167
Wallach A A	32,714	883
Wallden D R	28,597	2,356
Waller I R	5,458	
Wallin D F	45,017	5,899
Wallinger D P	46,230	3,701
Wallinger K N	25,032	1,064
Wallis G A	24,747	57
Wallis P	28,203	781
Wallis S Y	10,794	8
Walsh C G	24,484	146
Walsh D M	8,680	
Walsh E L	14,145	
Walsh N J	36,128	499
Walters A R	34,826	1,519
Walters P D	681	
Waneck S G	27,091	
Ward B J	600	
Ward B W	27,274	
Ward C	5,729	
Ward J G	48,728	6,636
Ward M G	19,287	590
Ward S	12,695	
Wardrop T J	45,063	1,999
Wareing M S	39,753	1,186
Wargo M	28,892	
Warick R	12,325	60
Warkentin D H	2,267	
Warkentin S M	1,672	
Warner J	18,007	
Warner L M	1,031	
Warner R P	10,579	495
Warner W J	29,477	
Warrington B E	13,183	
Wasylyshyn D K	20,949	499
Waterer F E	3,038	
Waterhouse M	18,274	69
Waters A E	16,588	
Waters H J	2,484	
Waters L	6,145	
Waters L G	3,688	66
Waters N P	20,328	
Waters R W	25,512	422
Watkins L C	20,507	
Watling C A	7,491	
Watling R	548	
Watson A E	21,048	315
Watson B A	138	
Watson B O	27,718	514

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Watson F M	2,892	
Watson G F	28,612	89
Watson J	20,416	42
Watson J C	25,435	
Watson L J	11,241	82
Watson L M	13,145	
Watson M	23,701	594
Watson M A	513	
Watson T J	32,304	1,952
Watt G M	26,848	844
Watt J	8,086	
Watt W J	44,473	1,034
Watters E R	22,016	247
Watterson L R	15,935	
Watts C	542	
Waugh E L	2,787	
Waugh P M	5,160	
Waugh R K	27,795	3,101
Way D L	26,872	282
Wayling V	17,028	574
Wearing J R	43,289	
Weaver C G	24,673	8
Weaver K W	45,496	660
Webb C M	3,334	
Webb C M	26,314	
Webb J C	17,675	
Webb L A	3,689	
Webb L J	7,291	
Webb R D	35,358	322
Webb R M	26,954	20
Webb S L	655	
Webber G	27,488	839
Webber J E	53,772	1,382
Webber R A	1,027	
Weber J	18,259	
Weeks R A	31,389	489
Wegelin D C	32,203	4,166
Weger E	1,263	
Weintz G E	26,262	137
Weir J	914	
Weir K G	32,388	2,323
Weisgerber R D	24,524	229
Weismiller D	17,126	
Weismiller W S	34,218	984
Weissenmayer M	17,548	
Wellman R N	11,545	6,214
Wells J	6,082	
Wells J W	27,542	527
Wells R C	22,997	
Wells T D C	32,330	
Welsh B	33,408	4,853
Welsh R	5,912	
Wenger J H	50,539	7,584
Wenninger G E	1,216	
Wesleyson B	39,948	581
Wessel S	22,766	8
Wessell S D	8,583	
West B E	166	
West H M	1,645	
West R A	769	
Westby C J	15,465	
Westby S F	35,902	502
Westdorp L	14,434	
Westfall G F	41,000	949
Westfall K G	35,063	138
Weverink C	21,896	3,357
Wheatley C	17,503	
Wheatley S J	19,370	
Wheeler A J	31,892	1,794
Wheeler D M	20,658	83
Whidden D	34,733	3,773
White C M	9,472	
White C P	21,915	78
White D	9,673	
White D	7,429	
White D J	659	
White E L	548	
White G R	533	
White J A	21,049	
White J R	38,781	3,334
White M C M	533	
White P P	508	
White P S	23,319	536
White R L	3,871	332
Whitefield S M	13,579	
Whitehouse M C	30,356	802
Whitely S E	740	
Whiteside A	23,320	
Whiting D G	953	
Whybrow M W	52,041	2,372
Whyte B J	5,407	
Whyte D A	418	
Whyte R A	45,729	3,422
Wickens E P	27,334	1,645
Wickware J E	454	
Widen K E	11,890	418
Wideski T W	29,623	816
Wiebe H G	22,419	
Wiebe L	3,901	
Wiedeman S M	2,548	
Wieltchnig D	11,299	387
Wiffen R J	32,343	1,134
Wightman L G	19,347	
Wikeem B M	42,650	6,883
Wikene C C	3,164	
Wikenheiser R J	989	
Wikstrom A L	24,193	2,174
Wilby D M	9,518	826
Wild V	574	
Wilde T R	10,856	1,039
Wilderman E H	7,612	
Wilejto N	7,195	
Wiley A J	12,630	8
Wilford D J	45,752	6,291
Wilkins M J	63,615	9,607
Wilkinson A G	23,047	
Wilkinson D R	25,416	54
Wilkinson M F	35,108	3,227
Willett G A	13,324	
Williams-Freeman J	24,298	1,394
Williams B J	726	
Williams C P	177	
Williams D	781	
Williams D	1,431	
Williams D	25,375	1,300
Williams D R	30,219	1,637
Williams D W	10,391	50
Williams G F	726	
Williams G L	4,571	
Williams I E	14,763	
Williams J	620	
Williams K J	2,375	
Williams K M	96	
Williams L	1,855	
Williams S L	24,896	1,004
Williams W A	21,545	
Williams W C	50,555	10,056
Williamson J H	26,477	115
Williamson L N	572	
Willick A B	1,203	
Willingdon A W	29,806	442
Willis H G	50,593	587
Willis L R	876	
Willis M E	14,945	
Willis R	20,326	
Willis S M	42,661	2,959
Willson C D	46,902	10,416
Willson K B	343	
Wilmer F D	918	
Wilmot G A	28,240	
Wilson A B	548	
Wilson C D	32,952	1,494
Wilson D	6,316	
Wilson D E	20,109	59
Wilson D A	16,977	
Wilson E	27,383	1,836
Wilson G G	7,585	
Wilson G S	664	
Wilson J	280	
Wilson K C	4,195	
Wilson K F	24,071	108
Wilson L E	40,274	
Wilson M W	9,234	123
Wilson R J	36,511	991
Wilson S	346	
Wilson W J	25,152	874
Wiltsie N A	27,682	
Wiltsie R G	35,070	4,794
Windeler R	17,294	490
Winder M C	28,485	5,449
Wintemute M E	17,715	
Winter R	36,542	10,579
Winterick N	9,765	
Winterlik C M	175	
Winterton W A	3,319	
Wipfli T M	20,008	
Wirchenko E M	11,379	
Wishlow W P	28,367	411
Witala L	20,318	
Wlasuk J	45,196	1,807
Wolbers D	26,574	
Wolfe K A	22,110	
Wollenberg E L	10,012	
Wolter M J	747	
Wong J	19,659	
Wong V F G	548	
Wong W	28,459	1,921
Wood A J	22,016	
Wood E E	23,684	
Wood E R	14,640	
Wood G F	27,202	151
Wood I W	47,354	2,019
Wood J	19,996	
Wood L A	15,293	
Wood P M	17,062	2,620
Wood R L	34,826	934
Wood W J	828	
Woodbury L G	20,108	
Woodgate D N	40,323	254
Woodgate R C	4,061	
Woodland H J	736	
Woodland L J	20,583	
Woods J A M	15,979	
Woods J H	43,381	1,987
Woods R E	37,653	749
Woodside R F	26,497	1,058
Woodward B J	11,646	
Woodward M D	12,625	
Woodward R	23,051	324
Woodward T V	25,180	2,889
Woodward W	7,693	
Woodward W G	43,466	5,123
Woolsey D C	4,915	
Woon C Y	28,608	1,549
Worgan M S	26,750	8
Wozny S D	23,015	
Wray P A	26,792	1,746
Wrenshall B E	20,102	
Wright D E	28,356	585
Wright J D	33,004	301
Wright L C	6,304	
Wright R G	2,526	
Wright V A	37,242	
Wright W H	28,968	227
Wryghte L E	18,256	
Wyeth M H	49,785	10,280
Wynnib J A	22,997	
Yandel S E	9,199	657
Yano H	50,593	1,848
Yardley J R	1,233	
Yaretz B F	9,046	
Yarmola J H	174	
Yee M J	535	
Yeh F C H	21,948	786
Yelovatz M	639	
Yerbury R S	1,817	
Yeung B	32,407	2,473
Yin J	25,662	
Ying C C	52,861	4,035
Yole D	12,214	258
Yon Sandra L	17,557	16
York D H	28,440	
Yoshy C L	20,217	

MINISTRY OF FORESTS AND LANDS — Continued

	Salary $	Travel $
Youb A D	18,458	
Youell L K	548	
Young B M	28,409	887
Young B R	19,442	
Young E N	10,411	
Young F G	30,302	349
Young J	25,999	
Young J E	20,755	
Young J M	22,474	285
Young K J V	9,895	
Young L	868	
Young P C	45,485	5,729
Young R B	28,523	
Young W A	35,258	452
Younghusband J L	44,867	630
Youwe D	26,788	3,977
Youwe P L	35,620	5,309
Yuen W S	46,009	1,491
Yule D A	50,903	2,076
Yuzwak E	18,543	
Yzerman D I	22,043	29
Zacharatos T P	44,145	276
Zachary J L	406	
Zaldokas D	4,618	8
Zazuliak C R	8,962	
Zedel S	21,164	339
Zembik J M	8,517	
Zetka L	25,680	1,580
Zilinski B	20,090	
Zima J	17,926	
Zimmerman P	726	
Zirul D L	1,094	
Zoetemelk S B	17,536	
Zorn G O	34,185	884
Zotzman C G	22,814	
Zradicka V R	467	
Zrum C	17,634	89
Zuber B S	29,356	385
Zubick P A	29,452	2,181
Zurschmiede M A	13,609	
Accrued Pay	190,338	
Unallocated benefits	24,928,642	
Transfers	8,891,404	623,882
Totals	144,450,338	4,698,667

MINISTRY OF HEALTH

	Salary $	Travel $
Rogers Hon C S		
Minister	360	
Nielsen Hon J A		
Minister	7,192	704
Dueck Hon P A		
Minister	12,465	1,672
Dubas P S		
Deputy Minister	82,205	20,023
Aarvold S L	35,418	6,669
Aase B J	20,008	
Abbott C	20,060	461
Abbott L M	33,529	3,907
Abel J	7,271	
Abel V E	1,721	
Abraham K	10,004	
Ackerman A	13,348	142
Acres D L	20,117	
Adair T	22,034	
Adair T A	16,489	1,038
Adamowicz D E	19,185	530
Adams B	14,893	811
Adams J E S	13,135	956
Adams J	20,242	
Adams L J	28,612	24
Adams M	11,645	131
Adams S M	22,997	
Adamschek L	18,694	
Adamski F M	34,190	
Adank L	5,200	
Addey R G	20,119	
Addison L	10,508	
Adelman J A	48,586	824
Ades S M	6,629	
Adie K M	20,499	
Adler J	7,105	
Adrian A D	92,231	2,174
Adrian P	16,386	156
Afaga A	30,540	
Agassiz L E D	28,612	3,280
Agnew J	31,044	
Agnew J L	22,959	
Agothay M M	22,654	
Ahmelich J	5,012	464
Ahnert I D	9,614	
Aiello S L	16,204	136
Ainslie D	43,512	7,701
Aitken E J	17,814	
Aitken H G L	24,384	
Akins T	32,134	377
Akwei L A	29,856	
Akwei Y	21,792	8
Al-Molky J	26,136	
Alberti M	7,494	
Albright V E	33,481	374
Alce L Y	5,292	
Alderson J A	9,179	
Aldridge S	4,813	
Alexander A	18,321	
Alexander D	4,550	
Alexander M J	17,363	
Alexander P	16,585	
Alford W K	457	
Alladin M N	20,691	
Allan B M	15,349	
Allan I I	5,443	
Allan J D	32,352	21
Allan J M	23,199	
Allan R	13,622	
Allard I	31,692	1,868
Allen B	19,853	
Allen E A	83,036	271
Allen K J	33,001	5,217
Allen L G	23,760	
Allen L D	3,848	
Allen R	24,200	61
Alleyn D	19,567	112
Allin A D	22,842	
Allin K E	22,107	
Allison G W	32,036	2,183
Allison M	33,001	
Allman J	22,615	
Ally R D	33,112	
Althaus M I	21,061	638
Altrows G	29,729	
Alvarez C	5,573	
Alward D A	23,433	16
Alward E B	22,689	
Amberg W	33,481	91
Amendt H	33,001	1,787
Amiabel R	20,683	
Ammonsen M-L	6,900	
Amos E M	30,153	
Amos P M	30,153	
Ancill R Dr	79,274	4,198
Andee E	22,019	
Andee S	31,467	
Andel P R	23,739	
Anderegg P E	7,970	
Anders T L	30,468	
Andersen L A	20,134	1,170
Andersen S	18,523	
Anderson A R	19,559	
Anderson B J	24,774	
Anderson C	20,758	
Anderson D	28,612	108
Anderson D	29,131	1,785
Anderson D C	19,112	
Anderson D F	20,119	
Anderson D M	27,166	
Anderson D T	21,657	
Anderson E S	21,504	
Anderson E L	17,195	
Anderson F J	2,997	
Anderson H B	19,553	
Anderson J E	3,271	
Anderson K H	22,355	110
Anderson L M	30,360	354
Anderson L	19,282	
Anderson M C	19,707	91
Anderson M J	21,061	110
Anderson O	30,695	
Anderson P J	23,896	
Anderson R E	28,396	
Anderson R E	33,017	
Anderson R E	37,393	9,160
Anderson S	7,251	
Anderson S	19,968	719
Anderson S M	22,475	1,635
Anderson S D	18,066	
Anderson S M	30,743	844
Anderson T	63	
Anderson T K	30,604	
Anderson T A	29,878	1,845
Andreatta J	8,109	
Andres S M	8,131	
Andrews B S	14,324	
Andrews C	2,062	
Andrews F S	27,322	
Andrews J L	12,120	
Andrews K A	18,922	
Andrews V G	21,235	472
Andrusek D L	36,328	324
Ang R R	29,686	
Angel L E	26,569	478
Angell C	7,939	105
Anhorn M D	34,141	1,353
Annal A	16,565	
Annett J E	6,865	771
Anonby E	9,719	749
Anonby R	22,802	
Ansell H E	15,085	990
Ansell P M	11,744	
Anthony M	868	726
Antifaeff V	23,646	1,894
Antonio V	23,317	
Antunovic P	17,832	180
Apelo-Cruz A	33,177	
Aquin R H P	31,680	
Aquino A B	20,119	
Araki L E	10,245	
Aranas A L	71,321	8,135
Aranda-Diaz R J	21,801	
Arber C	8,218	1,569
Arcand H	4,256	
Arcand P C	4,761	
Arcand R J	21,203	
Archer D G	19,882	
Archer J D	22,830	
Archer J	544	
Archer L S	31,255	
Archer M	27,522	1,115
Archer S M	4,775	
Archibald F	8,623	
Archibald J G	21,454	
Archibald N	22,758	855
Archibald Q D	30,511	
Arcos A	14,517	
Arcuri R	25,064	
Arimare M	17,124	
Ariyan S A	23,301	
Armet D	2,001	
Armitage S	4,563	23
Armstrong C L	18,820	180
Armstrong D	28,088	780
Armstrong J	30,162	162
Armstrong J L	22,956	
Armstrong K	14,709	34
Armstrong L	8,477	102
Armstrong N J	18,274	9
Armstrong W N	21,513	798
Arndt J	13,636	1,014
Arneil A S	74,995	2,000
Arnkens H A	19,176	
Arnold J L	8,166	47
Arnott N M	78,337	5,969
Arrowsmith R	79,345	612
Arsenault C	3,694	
Arthur J	30,943	353
Aruliah N	5,053	
Aryee E	16,758	
Ash L C	19,298	
Ash N K	19,383	
Ashby A P	33,962	
Ashby P B	17,657	
Ashby Y T	33,712	
Ashcroft D L	21,274	
Ashfield K L P E	21,578	53
Ashley C	8,744	
Ashley J E	305	
Ashley M	21,061	
Ashton A	2,841	
Ashton J	5,908	923
Askew A	22,380	
Asmar J M	28,383	
Aspinall D L	1,930	
Asselin M	27,750	1,463
Astell L G	3,381	
Athanasopoulos O A	30,046	
Atkins E F	21,061	507
Atkins J T	33,992	
Atkinson D J	18,480	
Atkinson K R	6,560	
Atkinson T J	22,780	
Attridge N	25,341	1,948
Attwell R	2,684	
Atwal G K	20,119	
Atwater D F	33,481	132
Au B	30,453	
Au C C	20,248	
Au C Y	17,543	
Au P D	29,550	
Au T P	31,606	
Auchterlonie M	18,253	
Audet C H	24,861	3,295
Audette K	16,364	
Augustine C H	13,889	
Augustson H	11,607	
Auringer M	1,084	
Auringer S Y	18,080	
Austin D D	22,814	
Austin V D	13,447	
Austman L N	41,057	9,483
Austring A M	27,092	2,469

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Axsen R G	33,850	
Aylard A K	32,495	708
Ayotte D J	20,755	57
Babiuk B J	19,529	
Babuin F G	30,520	
Bachteram F	6,770	
Back D S	28,303	2,462
Backeland L J	27,701	67
Bacon D L	12,439	
Bader A A	5,775	
Badger J	6,085	
Badger M	28,632	
Badger M G	32,147	1,224
Badh B	17,948	
Baer M A	20,119	83
Baerg C A	21,223	1,502
Bagay J	17,121	
Bagg D M	10,851	
Bagshaw M	18,580	
Bahowrie A R	21,877	
Bahowrie B	31,671	
Baig K	31,244	84
Bailey A G	64,515	1,562
Bailey J C	22,498	
Bailey J M	18,561	
Bailey M	8,025	
Bailey M L	19,660	
Baillie M	17,168	
Bain G A	7,523	
Bain J	5,588	
Bainas I M	19,477	
Bains G	19,831	
Bains S K	22,556	
Baird B	23,972	32
Baird B J	29,578	
Baird S I	40,745	1,312
Baird S I	29,535	414
Baker C L	33,220	
Baker L A	22,776	71
Baker P A	21,363	713
Baker R A	23,188	
Baker S	7,654	
Bakken G L	3,337	486
Bakker I D	33,001	1,253
Bakker T J	30,780	700
Bako B	33,001	1,711
Balakrishnan P	30,272	
Baldwin A C	21,681	
Baldwin D E	17,950	
Balicki S	3,012	
Ball C H	20,119	
Ball L R	40,066	
Ballance R	1,443	
Ballard S	3,833	8
Ballendine C M F	22,016	902
Ballinger B J	31,097	
Balliston M E	19,563	
Bamforth A	11,961	477
Banerjee S	38,913	
Banister G J	19,449	
Banks A	2,453	
Banks P	23,121	1,803
Banman C A	33,001	363
Banmen J	40,158	150
Bannon F J	45,142	5,354
Baranyai E A	9,017	
Baranyai T	23,279	
Barber L S	14,317	
Barclay A G	17,616	
Barclay K L	11,247	
Bard A	32,947	3,236
Bardi J I	32,095	
Bardossy D	20,059	
Barichello F D	27,792	2,041
Barker A J	11,834	
Barker B J	20,035	
Barker B J	14,657	
Barker B R	21,082	
Barker D	36,362	
Barker D M	19,559	
Barker J	19,559	
Barker L J	15,165	2,207
Barkley M	1,882	42
Barlow D P	19,220	
Barmby B A	28,167	2,466
Barnacle G H	28,167	586
Barnard S A	9,823	22
Barnes A A	19,974	57
Barnes B C	19,641	47
Barnes K E	49,861	5,627
Barnes M	6,313	
Barnes P E	7,952	
Barnes R	15,764	
Barnet E	29,915	
Barnett E H	25,174	206
Barnett L B J	29,912	
Barnhardt L	8,055	
Barnhardt S	19,284	
Barnhart D J	20,272	
Barratt J P	29,993	
Barrett B L	5,341	47
Barrett I A	17,480	
Barrett L R	37,366	808
Barron B L	26,721	308
Barron L E	23,011	
Bartch I N	21,794	8
Barteaux S	20,663	
Bartel H	29,698	1,459
Bartel J E	20,583	
Barter L B	41,344	9,148
Barteski M J	21,358	
Bartlett L	53,675	1,190
Bartram D A S	28,404	
Bartram L	152	
Bartram P R	21,751	30
Bartsch H W	21,510	
Barty N	9,666	609
Barz W	32,165	1,981
Basarich D	3,783	
Basas H	5,119	
Baskerville S	14,606	16
Baslee D M	19,559	
Basra H	10,125	
Bassett S	10,727	475
Bastin S C	19,648	
Batch E C	33,001	
Bate G L	8,112	465
Bateman A M	37,895	170
Bateman M J	19,155	
Bater S D	20,310	
Bates A D	12,063	
Bates C	4,714	
Bates J B	20,323	
Bates M E	36,425	1,063
Bates N A	30,237	1,069
Bath J I	18,128	983
Batke I Y	21,841	
Baudais K	23,750	
Bauer D E	1,834	
Bauer P V	17,349	
Bauhuis S	2,951	130
Bauman B	21,381	
Bawn E C	22,762	
Baxter C	13,538	
Bayes D M	19,922	
Bayley E J	17,749	
Baynton S	16,743	354
Baytalan G	11,088	571
Beach W J	24,564	
Beacham E E	20,119	191
Beacham P P	21,224	
Beadle D M R	21,096	310
Beadle S	18,801	
Bean M P	21,061	111
Beards A	12,719	
Beardshaw D	20,143	
Beasley T	20,771	
Beaton B	12,743	602
Beaton G	30,220	2,077
Beaton O L	22,815	
Beattie J	18,897	
Beattie P	28,701	6,119
Beatty D	33,001	2,391
Beatty L E E	32,189	119
Beatty N	8,285	
Beauchamp V	5,082	
Beauchesne E J	21,300	
Beaucock K T	23,167	
Beaudin M	8,315	506
Beaudoin M J D	31,043	
Beaugie G A	16,411	907
Beaulieu A	22,149	1,751
Beaulieu C M	19,876	
Beaulieu J M	26,814	
Beaupre P L	19,784	
Beauvillier D	373	
Beauvillier G	373	
Beaveridge J	19,998	
Beaverstock M M	29,789	
Beazley B	26,307	
Bebee S	27,390	84
Beck H O	21,735	
Beck S A	13,652	
Becker I M	19,909	
Beckett J	20,276	
Becklake P G	28,371	3,578
Bedard D	25,025	
Beech L A	18,331	
Beeching M K T	31,579	5,663
Beedle M	9,190	364
Beek J	20,945	528
Beeson B J	11,431	
Beever P	530	
Beger L C	18,888	8
Begg W	19,632	
Beggan C	1,051	
Beier C M	31,206	
Beirne T J	7,799	
Beitel M D	20,104	19
Bekar M	20,661	1,446
Belanger L E L	24,152	815
Belanger P	320	
Belcher L	10,299	
Belkus E	5,601	320
Bell B	10,491	
Bell C P	19,770	
Bell D L	20,119	32
Bell E L	39,805	3,481
Bell F S	18,257	
Bell M J	33,340	
Bell M P	21,704	
Bell P C	30,638	
Bell P M	33,590	2,188
Bell R E	13,787	
Bell S D	29,283	
Bellavie M E	22,196	
Belluz L	22,105	
Belluz T R	13,220	
Belmas D J	5,013	
Belmas D P	30,250	8
Belodoff R A	20,322	470
Belsher D B	34,245	1,364
Belton D A	27,035	
Belvedere E M	51,454	736
Belyea B R	19,559	
Belyk R C	28,784	
Bencsik J	22,152	
Bender E	33,481	708
Beniston S	13,557	
Beniusis D	10,986	
Benjamin H G	8,278	
Benn P	31,686	2,025
Bennallack C	17,036	
Benneke E	836	
Benner E H	22,016	
Bennett D D	21,632	
Bennett D K	3,695	
Bennett E J	13,094	
Bennett F L	34,023	237
Bennett J D M	24,251	
Bennett J	7,983	
Bennett L B	24,361	331
Bennett L M	21,784	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Bennett M S	19,529	
Bennett M E	4,761	
Bennett P L	9,132	
Bennie L	20,119	
Benoit J M	21,349	2,289
Benson C	13,635	421
Benson J	1,336	
Benson R	42,705	12,068
Bent K	2,358	
Bentley M	28,117	
Bentley M R	9,550	415
Beraldin G	17,618	
Berarducci M	17,152	
Berden G G	29,761	
Berens C	18,713	1,341
Berezowsky T	22,333	
Berg A R	28,192	
Bergen J	35,597	
Bergen J L	489	
Bergen M	3,710	
Berggren R W	28,612	599
Berglund E J	14,525	296
Berglund S	12,751	624
Bergman J H	32,810	1,535
Bergman S	6,263	
Bergman S R	13,974	193
Bergstrom A	19,962	
Berkes M	21,922	
Berkey G G J	22,975	
Berkey J E	30,178	
Berlinguette M	13,972	
Bernie M	11,113	
Bernier G M	27,289	
Berry A M	16,140	
Berry J	19,559	
Berry K K	33,481	1,333
Bertalan L H	20,653	
Berti M G	22,429	49
Bertrand D	19,148	
Berwick S H	28,289	
Besmargian H	2,160	
Bessuille E T	34,610	
Best E M	19,950	
Best K C	5,958	
Betkus M E H	18,583	842
Betten J H	19,922	
Betts S	276	
Beugh J W	27,981	
Beulah J	31,085	1,332
Bevan V	20,480	
Bewley J A	26,366	
Bey R	31,872	5,002
Beyer L	4,448	
Bezak F	2,870	90
Bhayani J A	19,464	
Bickford D	11,594	22
Bielech M J	18,931	
Biggar D M	17,186	2,417
Biggar M A	29,027	1,914
Bigham D	20,402	
Bignell D S	21,061	80
Bignell F D	36,776	96
Bilin A K	6,654	
Bilinski D	1,876	
Bilka J	16,649	
Billingham S H	26,298	76
Billington M L	1,694	
Biln M	20,190	2,772
Binder E L	21,061	
Bingham P A	36,761	10,210
Binnema C-T	5,064	
Birch-Jones P M	48,445	523
Birch K C	28,391	
Birch L G	9,842	
Bird B J	24,403	312
Bird C	6,621	
Bird D	12,727	
Bird D	22,148	
Birk A	18,647	
Birkenthal E A	1,333	
Biro S	22,062	
Birosh P L	17,399	
Birtles A C	33,301	3,471
Birtles P	21,066	3,418
Bisgrove M J	14,992	574
Bish R W	30,813	
Bishop A F	30,047	2,108
Bishop C	19,158	226
Bishop J M	22,344	
Bishop L L	20,839	
Bishop M	9,240	
Bishop V D	27,736	99
Bissenden D B	20,075	53
Bisset S	20,966	
Bitcon C	15,553	
Bitcon J G	14,119	
Bittancourt P	17,695	
Bitzer M H	29,715	87
Bjarnason L	5,693	
Black B A	16,353	647
Black E P	30,060	
Black L L	24,906	
Black W A	103,950	961
Blackburn G M	40,212	3,852
Blackey K M	3,640	
Blackler L	4,014	
Blackman M M	2,090	
Blackmore G A	18,033	324
Blackmore M	20,175	
Blackmore S	20,272	
Blades M J	27,124	
Blair A B	10,510	319
Blair E E	18,126	
Blair F R	36,961	797
Blake-White J B	41,652	952
Blake C B	23,303	85
Blake P A	17,549	1,296
Blakemore H	13,629	
Blanchard S	4,728	
Bland M L	1,790	275
Blanden G M	19,991	
Blaney B	2,377	317
Blaney L S	623	
Blay M J	29,410	28
Bledsoe M Y	34,864	674
Blue D	5,591	
Bluhm V M	27,331	7
Blum T E	20,045	
Blum W	29,331	
Bluma R	18,803	
Blumenhagen G	19,546	
Blumke H E G	8,320	
Blyth N	13,114	
Boal N	29,334	
Boatter L A	20,878	
Bobb C	10,509	
Bobick M A	11,737	147
Boe D L	19,681	
Boechler L D	9,397	
Bogart I C	17,368	172
Bogdan A	8,902	
Boguzki M E	16,540	
Bohn K	5,959	33
Boisvert J S	20,169	
Boivin G	28,132	
Boivin S	3,059	
Bol D I	21,407	
Bolan A	13,101	
Bolding-Jones L C	24,463	
Boldt L	14,751	
Boloten E	1,481	
Bolton D M	83,211	11,520
Bolton P	16,045	
Bombardieri G A	30,178	283
Bond R C	11,019	
Bondoreff V	17,722	973
Bone S C	20,250	
Bonfield D A	10,679	
Bonham H F L	41,637	2,045
Boniface B	26,612	3,219
Bonifacio C	24,891	
Bonneau P J	36,142	3,015
Bonnell P	20,137	828
Bonnett S K	12,614	1,195
Bonny E B	46,506	1,486
Bonny J	26,855	583
Bono A	8,758	
Bonogofski R M	23,774	58
Bonter K L	28,006	
Boomer G D	28,114	
Boomer W G	44,226	758
Boone A	19,908	
Booth J M	33,139	
Booth K	8,646	427
Booth P J	31,993	
Booth W A	19,208	
Boquist J	12,106	246
Borch M C	34,349	236
Borchert P	8,377	
Borgen R	22,022	
Borloz C J	24,384	73
Born C	8,157	
Bornemann S	5,886	
Bornholdt H A	23,136	22
Bornholdt M E	3,771	
Bos J P	25,957	
Boschma C	6,741	
Bosscha M	8,785	24
Bosse J M	17,080	581
Bossert G E G	20,294	
Bostan C Y	2,771	
Botkin D W	27,903	634
Botten M J	15,719	
Botting D A	4,336	111
Bottomley G	19,571	
Bouchard G	19,553	
Boucher A	2,489	220
Boucher F	3,215	
Boudreau D	19,729	308
Boudreau G J	10,253	
Bouey B L	12,453	
Bouillet P R L	22,797	
Boulos C L	22,477	
Boultbee S D	30,207	1,608
Boulton R H	21,711	
Bourcet L	23,460	3,158
Bourgeois P E	17,673	
Bourke G	19,559	
Bourke O A	8,737	105
Boutilier G L	18,499	
Bovard M	75	
Boving E	16,949	
Bowden J	19,559	
Bowden R J	18,928	
Bowen S	22,810	
Bower W	24,861	
Bowes C	23,501	1,092
Bowes P A	20,180	
Bowes R V	29,180	
Bowick P R	29,727	
Bowles R-M	20,832	
Bowman R G	48,262	
Bowser F D	29,553	201
Boxeur L	10,917	
Boyce H L	11,536	
Boychuk R V	33,481	3,070
Boyd J	32,650	
Boyd W N	45,925	129
Boyer H L	20,095	
Boylan D	13,944	
Boyle E M	19,292	
Braasch T	19,771	313
Brabander G	31,485	
Brada V	30,523	1,142
Bradburn B F	28,526	
Bradbury M L	850	
Bradford M	2,020	526
Bradley A	11,775	340
Bradley A M	22,419	
Bradley D G	20,119	
Bradley E M	37,282	4,079
Bradshaw M V	32,318	2,534
Brailey C	19,896	3,320

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Braithwaite K C	21,109	
Bramson E	11,506	
Brand D L	18,775	594
Brand M E	798	
Brand R N	44,398	4,026
Brand S M	15,153	34
Brandl K	26,638	
Brann J A	17,994	
Branson J L	19,990	8
Branston R	9,967	
Brant B L	28,546	1,020
Brasch N	6,061	
Brasnett M	9,279	1,029
Brauer G W	39,204	695
Braun B F	34,864	8,131
Bravener C	5,785	
Bray H B	33,481	1,255
Bray R E	20,786	
Brazier B	2,097	
Breck K J	23,873	
Breis L	24,206	
Breitkreuz H	32,012	281
Brennan A L	16,722	
Brennan E	8,508	181
Brennan J H	31,661	53
Brennan J R	24,039	13
Brennan S B	20,512	
Brennan W	41,830	879
Breshears S A	22,906	
Bresser M E	38,143	
Brethour I R	39,694	904
Breton N J	36,670	878
Breton S P	13,523	
Brett A P	24,723	
Breu D W	22,899	
Brewer D L	20,113	
Bridge J A	20,166	
Bridge P	11,277	452
Bridgen C J	28,779	87
Bridger J L	11,639	
Bridgman M	27,291	
Brielsman K	573	
Brierly L	6,420	1,090
Briggs A H	19,630	
Briggs E	2,071	
Briggs R V	20,448	
Bright B S	37,971	
Brimblecombe M	20,075	
Brindle B	23,473	1,451
Brinkman J	942	
Brisch E	1,489	
Brock G L	30,207	322
Brocklehurst L	9,173	
Brodie C A	7,573	401
Brodie M C	20,119	
Brodie M E	14,530	1,734
Brodie M	2,909	
Brogden R W A	34,508	
Brook A J	34,779	625
Brook N M	19,010	
Brookbank B	13,419	
Brookbank P K	19,982	
Brookes J E	28,612	241
Brooks B	10,606	
Brooks B L	27,096	1,427
Brooks D J	23,232	
Brooks D M	22,185	
Brooks L	19,468	1,227
Brooks N L	28,979	
Broom E	23,058	
Broom J	29,797	
Brophy A	12,998	121
Brose B J	15,513	768
Brosie P A	30,198	
Brottvick A	15,167	217
Brouillard J L	24,879	
Brouwer G E T C	33,481	287
Brovold F F	5,526	
Brown A E R	25,971	1,939
Brown A M	30,257	1,498
Brown A R	2,425	
Brown B J	22,195	
Brown B L	29,881	
Brown C C	18,255	
Brown D C	20,237	
Brown D E	27,096	843
Brown D J	4,647	
Brown D L	33,001	560
Brown D L	15,595	2,524
Brown E D	9,577	
Brown E	20,700	
Brown G G	21,589	
Brown I L	20,119	
Brown J	8,483	
Brown J D	33,975	
Brown J M	29,457	
Brown J S	34,864	1,395
Brown J W	23,262	
Brown J	29,570	594
Brown K	8,384	719
Brown L	264	
Brown L	16,984	145
Brown L	21,157	
Brown L M	21,020	635
Brown L	9,393	
Brown M C	33,481	732
Brown M E	20,119	
Brown M J	26,078	340
Brown M	20,681	
Brown O A K	19,697	
Brown R	30,342	1,857
Brown S	17,260	140
Brown S M	27,695	188
Browne-Archer V E	29,546	
Browne A M	22,248	
Browne M S	33,481	840
Browning W S	27,039	29
Bruce D G	3,204	
Bruce E A	29,188	
Bruce M	5,323	
Bruce P L	19,258	
Bruce T J	30,241	160
Bruchmann F R	22,322	
Brucks D	12,590	
Bruehler R	34,126	1,392
Bruels P M	30,553	1,001
Brunanski N R	17,728	
Brundage I	8,906	
Bruneau S	3,892	721
Brunsgaard J	33,001	440
Brunstein M	15,323	
Brusegard G B	27,596	23
Bruys V A	10,237	209
Bryant C L	20,809	
Bryant J D	12,650	
Buburuz S	2,073	
Buchan P A	20,524	
Buchan R	4,762	
Buchanan C M L	32,628	4,083
Buchanan M L	17,829	
Buchanan S A	34,141	2,290
Bucholtz J	21,339	
Buchsein D W	13,998	2,625
Buckingham M	25,999	
Buckles S	21,305	472
Buckley A	18,122	
Buckley C	60,609	3,408
Buckley R M	20,251	247
Buckman P M	14,827	256
Bucknell M	19,496	
Bucsis A	30,216	
Budd C J	19,987	
Budreau N	6,852	261
Buhler E	6,254	
Buhman E L	19,559	26
Bullard C E	23,499	61
Bullmore E E	20,119	
Bulloch J	22,744	8
Bullock S J	30,957	
Bulmer M-B	26,856	5,833
Burch E B	24,659	
Burch S	13,514	
Burdon S	19,559	
Burenski D E	1,050	
Burgess L	29,122	1,029
Burgoyne J L	24,245	
Burgoyne T J	8,450	235
Burk Judy C	12,228	1,715
Burk T	2,964	
Burke N A	21,825	
Burke N P	32,469	976
Burki P L	11,672	354
Burkmar L L	20,930	
Burleigh B	23,314	196
Burling T	13,741	
Burns J E	30,109	
Burns M	33,454	
Burns M	3,040	
Burrell B H	1,814	
Burris R F	31,655	6,061
Burroughs H L	10,790	16
Burrows A	13,672	
Bursey H	16,056	25
Bursey H L	28,408	
Burt P A	10,198	
Burton S M	22,680	24
Busch F T	11,363	
Busche V	16,371	526
Bush B A	30,878	3,710
Bush G W	40,490	6,694
Bush K A	19,443	8
Bush M	19,612	
Bush V	20,281	260
Busnardo B I	10,081	268
Bussiere L	9,098	1,523
Bussiere V A	30,409	
Bustard S	6,661	
Butcher A	11,472	583
Butcher G O	22,247	
Butcher L M	6,446	150
Butcher P A	20,119	
Butler D	13,185	1,745
Butt B M	19,571	
Butterfield S	20,270	
Buyer J M	14,326	
Bylsma A J	356	
Byrne S K	34,202	
Byrnell C	19,176	77
Byron D	16,470	
Bystedt S M	22,016	
Cabarlo R	31,039	
Cable M	732	
Cadogan G W L	31,767	1,090
Cadogan J	29,710	
Cadwallader F M	19,559	
Caine L E	20,476	
Cairns J B	31,404	2,005
Cairns M H	20,286	
Calam R E	20,119	
Calderwood C	8,446	
Caldwell C	1,671	
Calla L M	20,116	
Callick J E	23,277	
Camara Y F	19,704	
Cameron B	74	
Cameron D	16,566	
Cameron D J	37,678	392
Cameron E C	21,309	
Cameron J E	10,446	
Cameron K	17,374	
Cameron L L	17,667	
Cameron L	4,426	
Cameron M V	21,278	
Cameron R L	36,665	2,021
Cameron S L	21,061	62
Cameron S M	18,788	
Cameron V R	21,976	2,842
Campbell A G	48,975	2,336
Campbell B	12,094	
Campbell D E A	8,984	
Campbell D J	24,033	
Campbell D	17,619	
Campbell E	24,932	272

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Campbell F O	32,199	
Campbell G A	9,847	
Campbell H	4,543	587
Campbell H T	15,357	
Campbell I E	20,402	
Campbell J	13,663	
Campbell J L	19,640	
Campbell L J	17,013	
Campbell M V	20,420	
Campbell R M	27,397	513
Campbell S M	18,108	
Campbell V	21,096	
Campeau E A	13,498	
Cane H M	20,119	447
Canning H D	14,040	71
Cantelon J W A	8,888	
Cantrell D	29,529	4,581
Capewell C E	19,514	724
Capewell M	21,058	711
Caplan M	27,391	1,439
Carballo S K	30,583	
Carballo V	30,507	
Carbert V	20,131	
Cardiff L A	8,185	
Cardin T A	18,163	
Cardno E L	22,601	
Carey S L	5,003	
Carey Y C	12,902	148
Carlaw D J	30,232	51
Carlin A J	9,519	103
Carlisle D S	24,773	
Carlson C L	11,299	
Carlson D	13,160	1,479
Carlson G M	20,670	
Carlson H	4,551	
Carlson H D	19,697	
Carlson J	2,151	
Carlson J	13,300	
Carlson L	14,957	1,331
Carlson P J	34,057	1,584
Carlton N S	20,471	
Carmichael D J	30,784	165
Carmichael G A	24,879	
Carmichael J A	48,060	567
Caron T	13,344	
Carpenter J P	25,305	
Carpenter M	2,267	281
Carr C C	20,040	
Carroll J	33,122	453
Carroll L	1,335	
Carrow A	28,866	1,057
Carson M M	10,774	
Carson T J	19,618	
Carter A A	34,864	2,377
Carter J L	17,319	14
Carter K D	29,580	
Carter M B	14,993	
Carter O A	22,782	
Carter P	19,103	
Carter S M	38,876	280
Carty M J Mj	17,477	
Casanova R	1,780	
Case E	17,264	
Case L	11,135	
Caseley D	1,001	
Casey A P	41,272	3,706
Casey L	23,035	
Caskey E	5,991	239
Cassar F	18,296	
Cassels L	6,233	
Cassidy A J	721	
Cassidy A E	11,051	
Cassidy J M	16,761	1,079
Castillo L C	14,890	
Castle L M	22,451	
Caswell C R	19,588	
Cathcart M H	30,374	
Cathro A G	21,607	
Caton S	33,151	
Caulien J M	28,670	
Cavalli C G	19,585	
Caverley D	29,852	35
Cavers D M	21,261	1,526
Cawston E H	28,612	193
Chaba B	14,241	1,169
Chadwick P E	19,559	
Chaillee S	20,119	
Chaldeos T	21,294	8
Chalke A	527	
Chalupiak S J	9,464	
Chalupiak W	4,336	
Chamberlain B M	34,733	1,615
Chamberlain H G	20,362	
Chamberlayne G B	3,133	
Chamberlayne R K	30,139	1,148
Chambers B	10,652	
Chambers B J	5,163	
Chambers C	19,123	108
Chambers N	12,529	
Chambers R M	42,978	1,734
Chan A	23,277	
Chan D T K	30,085	
Chan D G	26,691	
Chan D	3,092	
Chan E A	31,106	
Chan E P F	29,941	
Chan J	18,423	
Chan J T	29,995	
Chan K M	20,685	
Chan K M	28,981	
Chan L	17,142	
Chan P	19,559	374
Chan R W	15,936	96
Chan R Y S	34,018	
Chan S C	29,183	566
Chand N	20,363	
Chandler P E	13,003	3,717
Chang D	23,257	37
Chang E L C	29,703	
Chang J	2,737	
Chao C-W	78,262	
Chapdelaine B	14,305	
Chapell J I	10,154	74
Chaplin J	18,671	
Chapman J L	20,675	
Chapman K M	8,164	
Chapman L A	19,559	
Chapman R E	18,511	277
Chapman S G	19,559	
Chapple A J	31,880	730
Charest M M	21,894	
Charlesworth G E	31,456	
Charlton J D	20,260	
Charsley E	15,425	759
Chartier R	13,961	
Chartier R J R	30,627	
Charyna L E	20,119	
Chase D	18,411	
Chatton M E	26,637	157
Chau C	7,639	
Chaytor C W	23,278	
Chen C	34,141	
Chen M	34,699	164
Chen R Y	31,872	113
Cheng P	30,178	400
Cheong V	19,985	
Cheperdak J	31,555	
Chequer F A	29,277	
Cherkas S V	24,046	
Cherniak S	19,589	
Chernoff I W	32,449	
Chernysh J M	19,859	284
Cherry C	28,791	432
Chesley S	906	
Chesterman M	14,969	407
Cheung C	29,313	
Cheung J C K	39,453	5,794
Cheung J H T	31,178	
Cheung M S L E	30,676	
Cheung P	13,223	
Cheung S F C	21,629	
Cheung W S Y	19,874	
Chew B	33,141	
Chew C	18,961	292
Chew M R	15,665	1,022
Chicoine D R	20,806	
Chief W J	1,427	
Chilton R A	28,653	
Chin A	18,847	
Chin P P-T	27,876	
Chin S	18,272	
Ching C K	24,298	
Ching H	30,420	
Chinnapen F J	21,776	
Chinnapen Y	31,645	
Chinner D E	25,747	1,566
Chisholm L M	29,213	515
Chiu F S H	22,421	
Chiu M W C	28,676	
Cho D	15,158	
Cho E	19,905	
Choi K W L	32,555	
Choi P P W	31,768	
Choi S M	82,878	
Chong H Y	31,701	
Chongpiag C A	21,599	
Chooti D K	1,590	
Chorney I M	22,767	51
Chorney R	19,353	
Chorney V	24,206	
Chornick D A	31,872	815
Chornobay E	2,831	
Chou C	30,178	3,398
Chow B	20,470	
Chow D K	29,925	
Chow J K C	31,017	
Chow M	27,167	29
Chow M	30,327	
Chow M	20,119	
Chow N	10,113	
Chow W C	31,453	
Chow W C K	16,483	
Chow W H W	22,821	
Chowaniec F	33,481	54
Choy B K K	31,755	
Choy W P	97	
Christ G D	19,663	
Christensen J	5,867	
Christensen L	1,543	
Christensen M	16,502	162
Christian G	789	
Christian K L	28,612	2,481
Christian P	3,274	
Christianson D	9,512	360
Christie E R	33,481	448
Christien M L	19,775	462
Christman J J	31,872	1,346
Chu N	17,377	
Chu W	1,948	
Chui P	19,582	
Chuipka A	884	
Chung-Fat Y K T	31,332	
Chung E	31,872	2,672
Chura J	16,524	
Church C S	29,447	
Church J E	20,131	
Churchill E	6,294	
Ciceri R A	38,492	
Cillo M D	18,867	
Clack L R	21,853	
Claffey E M	21,496	
Clairmont S J	21,768	
Clancy D E	9,562	
Clark A I	30,234	
Clark C D	25,241	
Clark D P	21,024	
Clark E O E	34,836	1,830
Clark G	5,481	
Clark I	21,995	
Clark J	33,187	
Clark L L	19,060	
Clark N A	29,671	
Clark R C	28,557	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Clark V I	32,065	448
Clarke A R P	27,249	327
Clarke C	13,802	818
Clarke C	19,226	
Clarke E M	16,431	165
Clarke J L	19,667	
Clarke K	6,821	940
Clarke L J	29,131	
Clarke M	19,559	53
Clarke V	27,510	
Clarkson E M	33,001	216
Clarkson L J	28,612	1,287
Clarkson N D	32,343	4,433
Clarkson S	5,029	
Clarkson S	1,690	
Clayson W E	16,341	2,197
Clayton L L	2,917	
Clayton M K	31,872	2,408
Cleary D E	18,788	49
Cleary P M	30,108	370
Cleave S J	22,509	
Cleeve B	20,214	
Clegg R E F	16,351	
Cleghorn J E	19,985	156
Cleland L	18,380	
Clemson C	17,281	
Clendenan J	28,167	1,667
Cleophas M	19,060	
Cliffe L M	35,219	506
Clifford D M	23,143	
Clifford E	4,810	
Clifford S E	29,131	200
Clifton B J	26,354	
Clin[illegible]wall J	19,540	
Clive S F	29,553	
Clogg C	2,926	
Clothier C L	30,604	343
Clough I M	10,132	
Clough J	20,067	41
Clough L D	24,503	1,306
Clough M M	22,646	
Clow S	5,655	
Clubine S V	21,569	16
Cluett N	1,843	167
Clyke C D	20,041	
Coad B	22,701	
Coady W L	36,777	1,396
Coates M	46,473	5,528
Cobb J J	23,257	
Coburn D A	19,379	
Cochran C L	13,628	408
Cochrane G K	17,733	8
Cochrane V E	22,390	833
Cocking J	30,178	1,774
Coder E G	8,597	
Cody J	7,089	445
Cody N	8,437	16
Coe D K	27,628	964
Coe H	20,088	
Coello A R	31,872	1,122
Coflin S	13,387	214
Coggan A	9,529	
Cohene L S	51,407	420
Colarch F M	19,559	76
Coldwell C	19,687	
Cole B M R	16,057	
Cole S A	20,060	42
Colebrook E M	20,119	
Coleman A F	4,083	
Coles B	34,977	
Coles C	28,205	
Coles H K	17,725	
Coles L J	21,659	
Coljee J	23,246	
Collart S K	19,847	
Collecutt R H	30,492	1,510
Colliar D	20,119	283
Collier D A	3,322	
Collings I E	23,868	
Collings S	19,872	11
Collingwood D	34,501	2,759
Collins M J	19,071	
Collins P	47,236	479
Collins R	21,692	
Collinson E J	35,609	
Collinson S M	459	
Collis K G	14,795	1,668
Collis L A	11,467	
Colpman R A	19,257	
Colquhoun J	14,118	851
Colussi D L	37,034	1,594
Colyn A	3,038	
Colyn H	5,991	
Comeau E M	19,559	
Comeau M	7,884	11
Comeau N E	2,615	
Comfort E	13,215	549
Comninos T	22,225	117
Condos C	19,559	278
Coneybeer S W	30,252	
Conkin S J	23,890	
Conlin L	17,355	217
Conlon M A L	24,932	230
Conn V	20,207	410
Connaghan S M	36,142	1,213
Conners P A	12,122	243
Connolly B	10,268	7
Connolly G	3,416	
Connolly J J	21,096	
Connor M L	14,490	1,691
Connors J A	26,834	1,636
Conover W A	27,305	105
Contorines J	31,872	
Conway R	22,602	
Cook C L	24,843	
Cook D	19,517	16
Cook D	35,359	2,061
Cook G J	31,376	
Cook H L	26,053	
Cook L	19,841	1,218
Cook L S	20,605	
Cook M G	19,643	
Cook M J	20,119	
Cook N	17,245	
Cook P J	24,183	
Cook R G	28,606	954
Cooke B D	12,290	
Cooke T	2,247	
Cooles T F V	22,803	
Coolin V R	21,306	
Coombe D G	33,580	4,521
Coombes T M	22,346	
Coombs C E	460	
Coone W	21,032	
Cooney J	19,540	50
Cooper G K	29,970	
Cooper I	19,599	
Cooper I	19,245	
Cooper K	10,674	
Cooper K	3,136	8
Cooper M D	19,806	
Cooper N M	3,327	
Cooper R	5,291	
Cooper T	21,812	
Cope S L	31,087	
Copeland L D	33,590	727
Copes M I	29,786	
Copley B D	64,640	13,410
Corbeil M	14,364	2,528
Corbett D	9,425	
Corbett D G	22,193	
Corbett M E	31,547	
Corbett M J	19,149	1,626
Cordoni R M	30,028	
Corkery B A	21,061	
Corlazzoli D	6,147	8
Cornelio E P	21,796	
Cornelio N	32,240	
Corner A E	23,455	
Cornick M E	20,119	
Cornish B	6,944	
Cornish J E	24,363	8
Corrigal D G	28,716	118
Corrigall M J	29,554	1,246
Corrigan I N	17,974	447
Corscadden D	766	
Corwin C F	30,241	33
Costello-Grayson J	34,076	3,011
Cote A	19,130	
Cotter B A	28,624	317
Cotterli E C	22,257	
Cottingham E	2,268	
Cotton R	1,032	
Couch J T	30,586	238
Couch S C	22,109	
Coughlin G J	19,521	
Coulas D	8,556	236
Coulter B	29,100	
Courtnall C	2,612	
Cousins F	28,179	
Coutu M	5,276	
Coventry C E	15,021	
Coverdale D	28,272	2,330
Covey E T	33,001	1,074
Coville B N	22,790	
Covington C	10,720	
Cowlishaw L	4,851	
Cowman C M	13,175	
Cox C	11,742	52
Cox E	12,641	1,435
Cox E A	31,815	
Cox H	12,575	550
Cox J L	23,018	
Cox P R	22,074	
Cox T W	38,017	2,886
Coy N M	16,063	123
Cozzolino M	19,996	
Cragg B	13,374	
Craig K E	17,115	23
Craig M F	19,580	
Craig R E	28,688	1,584
Crane J M	29,281	
Crane L M	51,212	
Cranna C	4,233	
Crape S M	20,980	
Craveiro D M J	20,100	
Craven B L	20,149	
Crawford B M	7,629	240
Crawford C E	29,410	
Crawford C	6,811	15
Crawford D W	13,131	
Crawford E H	21,634	72
Crawford E M	28,701	298
Crawford H A	18,129	
Crawford J	6,195	
Crawford K J R	31,842	2,297
Crawford R M	20,962	236
Creasser J	4,816	
Creightney A	24,709	1,103
Cressey J L	2,924	
Crighton D F	20,119	
Crites M A	20,119	
Crockett P	20,744	
Crockford E	22,723	
Croden E	23,453	
Croft J	3,836	
Croll J	19,559	
Cromarty J	20,075	
Cromer G J	21,970	346
Cronkite S G	9,622	
Crook M M	540	98
Crooks-Fetterly T	6,219	85
Crosby S G	29,717	432
Cross C W	31,198	1,166
Cross D D	21,422	
Croteau R J	23,424	
Croucher W	20,075	
Crowe N	17,954	
Crowley V M	20,119	
Crozier-Smith D	21,518	277
Crozier B M	28,866	1,303
Cruickshank D	13,345	26
Cruikshank S	31,025	1,677

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Cruz-Verde J K	30,951	
Cruz M L	30,367	
Cryder P E	25,236	
Cubangbang M	17,663	
Cudmore N	10,679	
Cue B J	30,322	304
Cue L E	30,924	
Cui T C	64,569	66
Culjac M	827	
Cullen B L	4,512	30
Cullen J A	21,691	16
Cullen V E	31,538	
Cumberford D M	13,961	953
Cumberland S	28,185	12
Cumming A I	19,394	
Cummings D L	21,041	123
Cummings K L	1,563	
Cunningham D	9,573	815
Cunningham E	6,804	
Cunningham K J	5,432	
Cunningham P	26,065	
Curpen N	14,284	
Curpen P J	33,063	402
Curr L J	7,251	1,019
Curran L M	18,070	
Currie B	6,385	781
Currie L G	6,552	320
Currie N D	13,301	3,346
Curtin S J	29,989	
Curtis E	32,485	
Curtis G W	47,596	2,217
Curwen J D	33,001	2,568
Cuthbert B S	39,054	
Cuthbert N C	20,260	
Cuthbertson J	22,000	
Cutler A	34,059	1,067
Cutler H J	26,855	645
Cyr E J	30,613	
Cyr M	9,051	
Czeto A I	30,207	2,488
D'Agostino E	19,559	117
D'Ambrumenil E	20,577	92
D'Andrea L	28,636	432
Da Roza D	8,744	
Dabney B	757	
Dacosta S	26,351	
Dacyshyn A J	28,996	
Dahl H	3,860	
Dahl L T	31,078	443
Dahl N	23,249	
Dahling H M	40,017	216
Daignault A A	10,131	
Dakin R C	31,591	1,448
Dale I H	19,802	
Dale L	20,567	
Dales W C	31,872	914
Dalgarno M M	30,248	748
Dalgleish M S	11,658	
Dalgliesh I	8,484	434
Dalke C F E	17,712	24
Daly B E	19,332	8
Daly S	19,193	
Daly S M A	22,016	
Dalziel B M	20,345	
Damer H A	20,845	
Damon M J	11,090	8
Danallanko L K	26,796	1,483
Danderfer J	7,387	
Danderfer R J	51,915	
Dang R	10,165	
Daniels P M	13,519	
Daniels S M	21,573	780
Danroth A M	22,622	140
Dare D	39,659	3,915
Darychuk T K	18,925	1,267
Dash F	22,421	
Datoff S M	29,633	703
Dauk C H	5,150	
Davenport D	25,736	281
Davey I C	22,998	
Davey P	7,211	
Davidson F G	29,847	
Davidson G R	18,531	
Davidson G	14,584	515
Davidson H C	19,776	311
Davidson J W	71,228	2,062
Davidson M L	17,725	22
Davidson N A J	27,950	549
Davidson S	13,067	
Daviduk M	13,457	
Davie J D	2,237	
Davies A	24,289	228
Davies D J	36,152	967
Davies E	20,045	
Davies G	30,420	2,940
Davies H G	18,369	276
Davies K L	15,129	577
Davies M	26,304	
Davies S	17,582	160
Davies V A	49,251	4,011
Davies W E	18,140	322
Davies W J	21,439	1,371
Davis B	24,990	60
Davis B L	10,320	
Davis D	17,474	1,622
Davis G A	32,105	133
Davis J A	20,305	
Davis L	3,248	246
Davis L W	51,199	4,717
Davis P C	36,142	964
Davis R C	20,035	
Davis R J	8,529	95
Dawes J M	36,761	2,196
Dawidziak D	9,994	
Dawson D	25,822	98
Dawson J	1,778	
Dawson M	5,708	
Dawydiak W S	30,178	
Day G L	2,201	
De Andrade Y M	5,666	48
De Burger R J	70,937	10,745
De Cerda M	2,939	
De Cocq G A	14,775	1,882
De MacEdo C A'	26,182	
De Mong J P	15,229	1,464
De Visser D L	23,337	146
De Volpi M	11,869	
De Wynter M	8,341	24
De-Goutiere A M	30,207	2,347
De-Haan J W	30,907	
De-Haan P	19,488	
De-MacEdo J B	19,559	
De-Montezuma M O	17,104	
De-Raadt M	20,161	
De-Silva R	33,554	3,945
Deakin D G	4,716	
Dean A M	4,503	47
Dean C M	17,570	
Dean D L	22,559	
Dean D L	11,442	
Dean S	19,276	
Deane K	19,748	
Deans G S	30,357	2,003
Dearden E M	9,237	987
Deaville B D	39,851	988
Debeck E P	28,918	965
Debruyn B J	29,602	
Decicco M A	20,208	
Deck D	30,220	
Decoteau C	819	
Defrae E M	18,488	
Degoesbriand B A	20,126	
Degrazio M E	33,102	892
Degroot A-M	19,155	509
Deildal N-J	3,615	
Deines D K	7,443	339
Dekezel J A	19,546	102
Delacroix J	32,321	
Delage-Kaufhold D	27,644	
Delorme J P	23,833	
Delorme L	21,381	
Delorme M E	20,514	
Delves J A	8,782	
Demchuk C	26,860	
Demers M	7,988	8
Demille M L	20,820	
Demontigny E	18,438	10
Demontigny O J G	46,869	
Demos J	2,981	
Den Boer A J	33,001	949
Denby J	220	
Deneer L F	1,314	118
Dennis B	5,569	268
Dennis D	34,083	6,727
Dennis L	8,405	155
Dennis S H	19,578	
Dennison N L	10,713	
Dennison S L	1,180	
Denny L D	18,858	
Deol J	20,119	
Deosaran H	31,872	500
Depencier K	22,188	
Der A	7,387	
Der M	21,143	
Derek W R	2,280	
Derhousoff M	19,559	8
Derksen B	12,812	
Derksen L G	28,866	1,210
Deromeri S	14,034	
Derouin H	2,145	
Derouin S L	3,646	
Derrick I V	10,396	
Des-Roches L J	22,762	
Deshaw W E	37,284	4,195
Deslauriers D E M	20,266	
Deslauriers J	5,663	
Deurloo Y	1,181	
Deutschmann I M	20,431	24
Deveau W L	18,316	
Devicq M B	4,656	79
Devison R	1,779	
Devlin E L	19,708	
Devries M W	14,918	
Dewick L	29,761	1,918
Dewick M B	20,576	297
Dewolf R A	18,881	
Dey W F	20,373	
Deys C M	21,356	
Dhami R	3,777	
Dhami S	34,864	
Dhesa J	3,970	42
Dhillon H	29,201	527
Di Geso J A	8,598	
Di-Francesco L	27,371	
Dial R K	30,178	
Dias E A	17,444	1,611
Dibblee M W	19,559	
Dick D D	7,765	
Dick L	3,694	666
Dick R E	33,064	
Dickerson B	47,502	1,309
Dickinson B	22,016	180
Dickson J A	24,844	
Dickson K E	19,901	1,268
Dickson R	8,896	
Diener B A	30,290	
Dillistone J	20,893	655
Dillon G	20,042	
Dillon L	19,788	469
Dillon P	16,883	
Dinsdale J W	36,568	2,695
Dion L A	4,536	
Diopita J	29,835	
Dirks W	38,752	525
Dirksen J	17,226	
Disher E	5,372	
Dishman L C	8,552	
Distasio M	33,822	5,174
Ditomaso A	22,442	
Ditomaso P F	29,521	
Dittaro D L	17,267	54
Dixon B E	30,507	
Dixon D L	10,892	449

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Dixon L	23,326	
Dobbs D	489	
Dobbs K D	32,852	1,131
Dobbyn B	29,430	
Dobell M J	39,312	1,254
Dobin R M	26,915	948
Dobinson B L	20,593	
Dobrich M	21,751	11
Dobrijevic P	19,380	
Dobson L A	29,530	
Dobud P E	15,393	
Dodd J	13,539	
Dodds J D	36,176	1,459
Dodds L	11,178	
Doduk L J	18,947	94
Doehle M	18,784	628
Doering A M	29,676	2,400
Doerksen R A	11,310	
Dohan E M	20,119	
Doherty A	30,322	205
Doherty M G	41,244	5,825
Doidge A M	20,071	
Doidge N M	19,166	
Doiron A L	19,559	32
Dol J D	5,728	
Dolan B	6,077	
Doliwa E	13,363	
Dolman T L	20,102	
Dombsky N	28,918	
Domingues L	10,794	
Dominguez L	30,175	957
Donaldson D S	19,324	
Donaldson M	3,686	
Dong S	20,119	
Donovan C	61,946	3,533
Donovan P	5,426	25
Dool D	20,119	
Doran M M	29,866	
Dorey M G	28,595	
Dorval M E	36,844	4,105
Dos Santos M V	32,622	
Dotzler L G	20,710	19
Dougan C B	24,922	684
Dougan L	3,383	
Dougherty-Boisvert R	3,185	435
Douglas A J	24,750	
Douglas B J	1,690	
Douglas B J	16,819	1,063
Douglas B	24,504	
Douglas C M	19,863	
Douglas L M	12,121	70
Douglas P	26,928	
Douglas P	18,271	
Douglas W	2,674	334
Dove C E	29,493	
Dowler H B	18,625	
Dowler J A	541	
Dowler J E	25,219	
Downes J A O	12,251	120
Downey C M	19,559	
Downey S	23,735	4,124
Downie W	13,393	1,543
Downing M J	33,481	1,278
Downs W G	22,425	
Dowswell B	17,165	59
Doyle B M	19,559	
Doyle M A	2,508	
Draeger T M	34,141	1,662
Dragan M	3,549	37
Drake M E	38,719	6,363
Draper L	1,068	
Drasic L	31,733	2,523
Draycott J M	29,186	
Dreger R A	28,261	332
Dreher J	10,157	
Drennan M	13,254	66
Drennan M B	22,495	66
Dressler M J	3,835	398
Drever A J	25,416	
Drew D	26,929	
Drew T S	15,155	116
Driediger V L	4,423	
Drinnan M V	30,322	
Driol M	27,617	102
Driscoll B R	19,064	
Dronfield J	1,340	
Drumheller K	18,223	
Drummond S	16,798	
Drysdale H	5,645	
Dube L	18,917	
Dubois D L	12,847	
Dubois F	34,839	43
Dubois P	33,075	218
Dubroy N	19,813	
Dubuc M	8,073	
Ducayen R V	19,744	
Duch M E	19,559	
Duckworth U L	25,253	
Dudley J M	22,500	
Dudley T T	19,616	
Dudley T C	2,557	
Dufresne E E M	29,607	6,198
Dumas D	406	
Dumas M	17,528	
Dumas T A	10,776	126
Dumka T D	23,289	
Dumont J C	33,001	1,984
Dumont M L	7,149	520
Dumont R D	30,016	
Dumore S	32,969	1,441
Dunbar L T	13,892	
Dunbar M	244	
Dunbar N A	26,840	
Dunbar R	30,316	10
Dunbar S	20,119	
Duncan D	3,811	93
Duncan J E	22,308	
Duncan J	16,957	739
Duncan M M	33,481	62
Duncan R J	21,501	
Duncan T M	15,282	
Dundas D	4,863	160
Dunderdale M	29,529	736
Dunford B J	38,564	565
Dunlop A M	30,162	
Dunn P J	8,427	1,295
Dunnett S E	21,061	560
Dunphy L C	22,718	
Dunsmoor C	3,513	225
Dunsmore D	11,640	563
Dunstan V J	22,324	
Duriaux F V	21,484	
Durie M C	29,801	
During S	3,494	
Durkee P	7,520	225
Durovic R	21,740	
Dutchak S J	30,507	1,970
Dutka V F	870	
Dutour S	19,992	
Dutt R	13,867	34
Dwornyk X	17,160	
Dwyer C A F	30,134	
Dwyer T L	19,467	236
Dyck A E	30,400	
Dyck E G	28,612	158
Dyck E R	3,687	
Dyck I N	33,481	1,312
Dyck L E	29,842	
Dyck M	19,466	89
Dye D L	19,559	
Dyer H J	7,153	
Dyer T J	5,956	
Dyrland J L	40,375	7,160
Dyson M J	23,324	
Dziadyk S F	20,259	104
Eales B J	36,386	4,836
Earl V D	21,510	
Early F J	6,979	31
East I	5,062	174
Easy F F	34,141	
Eaton G	149	
Eaton S L	2,879	
Eaves D	42,020	7,783
Ebster A	19,626	
Eburne P L	28,524	2,863
Eburne S	19,628	756
Eby R	30,178	534
Edgar A A S	24,148	
Edge B M	18,601	
Edmundson J H	22,952	
Edwards C	9,616	207
Edwards E	12,907	166
Edwards K E	2,362	
Edwards L R	33,001	
Edwards L	1,992	
Edwards M	23,313	477
Edwards O	27,321	2,194
Edwards R A	29,386	
Edwards W B	51,469	631
Eedy C	9,107	
Efford P	10,077	
Egan R	37,971	1,169
Egeland K A	18,270	
Egeland V	17,248	
Eggen V J	28,433	
Egroff P A	25,625	50
Eikenaar R	9,616	362
Eirikson P	8,480	252
Eis C C	33,001	1,767
Eisner M	31,085	1,628
Ekman J J	19,460	766
Elbracht L	1,222	
Elchesyn T	5,774	
Elder G S	3,133	
Eldridge D	39,132	
Elferink A	21,166	
Elias M S	19,335	
Eliason E M	19,497	
Elkerton J L	17,623	1,550
Ell R B	26,568	4,138
Ellerbeck N	3,203	
Elliot I M	26,559	1,999
Elliott M	11,307	
Elliott M	18,922	
Ellis D L	9,362	29
Ellis D	7,738	68
Ellis L	41,661	8,842
Ellis S	1,757	66
Ellis W J	24,932	
Elves M O	22,089	239
Elwood R K	80,777	3,219
Embury G D	33,001	2,428
Emerson B	12,615	504
Emery H	17,486	
Emery P	3,190	
Enage C	20,119	
Enarson D	13,580	
Eng E S Y	36,301	
England G D	48,590	1,382
Englund C	118	
Engman D C	23,133	2,678
Ennis D E	16,041	
Enns A J	19,857	
Enquist G	16,644	506
Entwistle E	17,725	36
Epp A F	25,298	
Epp D	11,858	
Epp L M	30,207	2,485
Epp M	26,454	
Epp O A	34,502	
Epp R G	23,598	
Epp S	20,983	
Eppele C A	1,515	
Erb N	31,425	3,211
Erdman C	19,998	133
Eredics I K	36,383	6,895
Erickson C J	34,645	
Erickson D A	15,498	114
Erickson E T	18,984	
Erickson G J	21,360	
Erickson P	18,301	
Erickson R K	14,781	1,081
Erickson S	30,216	8,546

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Erickson S	1,237	
Ericson J	5,965	327
Erwin F M	35,577	
Esovoloff M	12,700	2,025
Espeseth E V	20,611	
Espeseth W L	21,688	
Essex R M	1,231	
Etches R B	43,448	168
Etheridge M	4,621	
Ettinger L	17,811	
Ettinger R	3,563	23
Evans B	19,559	197
Evans B J	8,020	
Evans C B	2,037	
Evans E M	10,286	187
Evans H	11,042	8
Evans J	13,315	767
Evans J M	26,813	5,699
Evans M B	36,413	
Evans M E	34,563	
Evans M L	3,515	84
Evans M T	4,377	
Evans R D	19,008	
Evans S A	19,618	
Evans S P	20,097	
Evans W G	19,730	
Evanuk J P	54,133	
Evenson S	5,999	
Eves W E	36,142	8,074
Ewald D	13,183	
Ewald H C	21,498	
Ewart K E R	6,673	
Ewasew W T	62,936	
Ewen G	2,911	
Ewing L	34,199	3
Eyford M J	22,187	
Eyre H	22,117	
Faber J F	8,548	
Facey D N	31,125	
Fadden G P	23,252	
Fahlman M A	30,119	580
Fahr M	22,596	
Fairbairn E	22,000	
Fairbrother E	7,481	
Fairbrother J	36,482	3,186
Fairburn K D	42,458	5,432
Fairhurst G F	28,573	
Fairley B	28,361	
Fairweather B	23,897	101
Faivre-Duboz T M	30,044	
Falconer C L	8,633	
Falconer D C	37,557	3,332
Falkoski C J	7,111	826
Falle J B	19,533	
Fallis C	28,208	
Falls L J	36,763	3,634
Fan P	28,612	2,642
Fane C J	6,703	
Fane P C	20,332	
Fanthorpe W	9,573	
Faremo A	12,732	1,151
Farid G	19,559	141
Farid N	5,055	
Faris K H	5,276	
Faris S V	30,207	274
Farley M	26,273	129
Farmer R E	25,034	
Farnsworth L	11,275	
Farquharson S R S	18,660	376
Farr F E	8,054	145
Farr J T	34,960	781
Farrell J	18,922	
Farrell J S	22,329	
Farrell J V	10,282	
Farrell P	12,043	
Farry J B	52,444	1,559
Farwell D L	15,640	126
Fassbender H J	19,553	
Fatin Neil	35,946	1,374
Faucher G	13,075	
Faust J A	20,989	776
Fawcett P L	17,132	
Fedewa S L	12,293	
Fedje J L	20,789	
Fedorak S	3,439	188
Fee A R	27,816	506
Feechuk R	26,273	
Feeney Y	26,312	
Fehr K L	30,729	
Fehr S	19,006	
Feist M D	10,998	
Feldhaus J M	27,911	
Feng L	24,270	
Fennessy K	19,981	565
Fenton J	22,269	
Feranil A R	24,874	
Ferenczi J M	20,119	41
Ferenczi S E	8,202	380
Ferguson B E	21,838	
Ferguson C D H	20,467	
Ferguson D	10,393	
Ferguson D C	546	
Ferguson K R	20,001	
Ferguson M A	19,720	
Ferguson W	2,423	
Ferrari R L M Dr	63,511	722
Ferris R T	33,514	535
Ferster D L	7,859	
Festing G	19,960	
Fiala P	6,687	
Fidler W G	31,932	
Fieber S	26,085	8
Fiege M J	19,907	
Fiehn H	19,816	
Field C A	34,492	
Field D	3,118	
Field D F	29,170	
Field K	24,648	
Field R	15,528	34
Fields M J	817	
Fietkau L M	21,000	
Figueiras N A	18,651	
Figueiredo J M	27,672	291
Filan Patsie M	8,922	
Filiatrault D E	19,360	
Fincaryk M A	22,716	
Finch B A	19,609	
Fincham C M	29,147	56
Finley D F	19,340	464
Fiorin B C	17,771	
Firth A	19,559	
Firth J E	14,118	29
Fischbuch A	6,579	
Fish M	28,866	2,312
Fish S E	17,202	
Fisher C	24,142	71
Fisher C P	29,230	
Fisher E	17,639	
Fisher K	15,687	
Fisher L	6,123	473
Fisk H L	30,337	
Fisk R	71,183	386
Fitchett C G	20,041	
Fitz-Earle K	7,882	
Fitzpatrick M	4,035	
Fitzsimmons B	19,559	
Fitzsimmons B J	15,089	659
Fitzsimons R B	21,507	
Fitzzaland R E	52,470	5,255
Flack I M	28,612	72
Flack P	8,962	
Flack S	17,422	
Flamant P	13,348	
Flanagan J E	19,127	
Flannery B M	34,526	
Flath E A J	9,936	290
Fleet E	22,001	
Fleetwood R	3,914	
Fleming A J	13,179	
Fleming G	12,123	
Fleming G	13,982	
Fleming J R	2,546	
Fleming R M	3,667	99
Fletcher B	19,559	
Fletcher C	17,914	780
Fletcher D S M	21,302	601
Fletcher J E	1,443	
Fletcher L M	46,932	2,397
Fletcher N M	20,119	
Fletcher S L	20,513	
Fletcher W	29,952	6,105
Fleury K F	19,675	
Flodin J	28,670	
Floren M A	34,138	91
Florian A	20,119	
Florian L	20,119	
Florian T H	13,794	
Floritto S E	20,119	71
Floyd R W	21,140	949
Fluker M	4,439	1,473
Flynn J M	24,560	285
Fogal D	30,261	
Fogel D J	28,612	1,041
Fogelberg L	26,903	
Foisy R L	20,093	
Follett C M	18,192	156
Fong I	17,432	356
Fonseca M P	950	
Fontaine G	14,432	
Foort D M	21,959	
Foote M	19,162	204
Forbes E A	1,491	34
Forbes L J	19,515	51
Forbes M	20,209	
Forbes S C	24,329	
Ford A M	15,123	1,176
Ford A	16,979	
Ford B	1,245	
Ford E A	82,850	1,217
Ford I	11,825	
Ford J M	19,317	197
Ford R	7,300	25
Forde L	18,007	160
Foreman R W	37,054	2,735
Forest M L	28,617	
Forrest R A	31,807	
Forrester M	666	
Forrester V G	28,970	
Forrister L J	22,664	
Forsberg A M	18,272	
Forslund M E	19,559	
Forslund M A	19,617	
Forster-Coull E	12,850	2,080
Forster M B	22,155	1,311
Forsythe E M	13,175	186
Fortier F	1,742	4,888
Fortunat B P	19,930	
Fortunat J	836	
Fossum S L	924	
Foster C A	19,920	
Foster F M	29,217	
Foster L B	24,508	26
Foster L J	4,973	30
Foster T R	123	
Foulds L M	522	
Foulem A	7,886	
Foulis B C	32,851	601
Fourchalk J J	20,105	
Fournier E J	22,287	
Fournier J A	21,061	80
Fournier N	20,080	
Fowler V E	32,084	2,149
Fox E M	34,512	224
Fox M C	21,504	
Fox M	29,570	1,394
Foxgord M	8,315	
Foyle A	15,598	1,962
Frache W	5,668	140
Frampton R	24,541	
Francis C E	31,148	
Francis E	17,289	
Francis E J	23,006	33
Francis K	8,334	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Francis M E	29,894	
Franklin R K	19,990	
Franzke C T	19,234	
Fraser D R	19,598	
Fraser E E	30,311	
Fraser J	21,061	69
Fraser L	17,152	
Fraser M L	19,610	300
Fraser M R	27,676	766
Fraser N C	14,319	817
Fraser N J	34,141	1,281
Fraser P I	20,045	
Fraser S A	31,252	
Fraser S W	21,061	
Fraser Y F	3,219	138
Frater T H	8,540	
Frayn D	19,559	
Frayne L R	18,272	
Frazer J L	513	
Frederick B L	19,791	
Frederickson D	9,520	
Frederiksen J A	5,828	32
Freebury K R	23,382	2,297
Freeman C L	17,258	
Freeman N M G	30,756	
French A E	13,043	
French B E M	12,588	32
French E	4,876	
French G	19,480	
French M	18,263	
Frey D M A	20,410	
Frie D J	23,279	
Friend J B	20,827	767
Friesen B J	28,439	1,094
Friesen K	9,334	577
Friesen K	14,220	144
Friesen M	12,983	
Friesen M M	33,481	2,884
Friesen V R	30,031	
Frindt G J	7,588	1,001
Friskie C C	6,299	
Frith Ken R	11,022	
Frizzell S	26,245	2,108
Froese B	16,785	1,021
Froese C M	17,065	
Froese H	27,082	2,993
Frohlick P	662	
Frost A	64,744	3,882
Frost D A	30,521	
Frost J M	10,073	
Froude J S	20,945	403
Fry S	24,275	
Fryer T A	7,059	
Fuessel P N	26,967	
Fukami S D	21,959	1,532
Fulcher R E	2,358	
Fuller Jr C C	33,146	333
Fuller N L	33,135	
Fullerton B E	30,281	2,641
Fullerton S	18,044	260
Fulton A M	21,061	106
Fulton L J	34,134	1,543
Fulton S L	14,488	
Fulton T	28,195	562
Fun R J	35,899	248
Fung C	38,985	
Fung J L H	29,915	
Fung K C	30,332	14
Funk E L	22,670	
Funk J C	9,752	
Funk S O	29,816	
Furber L M	929	
Furumori D	7,041	
Fury M	4,847	
Fuson G S	29,298	
Fussell L	10,830	
Futcher C A	19,508	
Fyfe T S	5,864	679
Gaal C	11,182	
Gabert J A	38,322	6,259
Gabrys J B	51,407	532
Gadsby H R	22,744	
Gagne A	21,579	
Gagne J C	30,249	385
Gagne L K	21,771	
Gagnon P J	667	
Gajowski P	5,474	
Galambos M	70,572	
Galbraith C L T	5,512	
Galbraith H	19,840	
Galbraith J	30,156	18
Galinis A	14,935	394
Gallaiford B	17,143	
Gallant N D	28,612	206
Gallant P A	33,973	
Gallant V D	21,173	16
Gallinger C	19,421	
Gallinger J A	33,001	1,962
Galloway A F	39,612	2,836
Gamache P E	367	
Gamble M A	38,879	5,626
Gamble V L	19,559	
Gardener B B	3,601	
Gardiner C	26,752	
Gardiner E	11,949	
Gardner A	29,676	1,080
Gardner G	5,704	104
Gardner I P	34,334	3,605
Gardner J	18,619	357
Gardner K	19,974	
Gardner L F	34,141	716
Gardner L	5,836	
Gardner R M	21,301	
Garneau M I	29,096	
Garoupa U	20,338	803
Garton H	689	
Gartrell C	868	
Garvey J R D	21,336	
Garvin W M	26,026	196
Gary J A	35,391	912
Gaskell D	10,609	
Gaskin W D	17,400	
Gatley J P	23,322	
Gaube H J	15,310	
Gaucher C E	42,623	4,204
Gaucher L	1,184	
Gaudet T M	20,606	
Gauer R F	30,178	
Gaunt B E	30,449	3,185
Gauthier M R	76	
Gauvreau A	20,282	
Gavaghan J R	13,159	260
Gavin N G	27,185	1,424
Gawne D	1,223	
Gawthrop J	10,512	
Gayan B	3,027	818
Geary K	2,642	
Geddes B A	24,575	2,581
Geddes C	16,514	780
Geddes G L	13,035	
Geddes T	9,456	
Gee B C	55,628	6,138
Gee J	22,192	
Gee J	19,599	
Geisler M H V	21,991	2,592
Gellatly A	25,480	1,002
Gemmell M	29,863	
Gendron F I	22,016	396
Genovese D S	12,486	
Genovese E R	14,448	
Gent T S	9,231	
Gentle D J A	33,467	
Gentle D M	20,108	
Gentleman G E	36,383	1,503
George C A	20,714	
George D M	17,987	602
George M L	11,295	
Gerard S M	22,358	
Gerdes E L	46,916	6,495
Geres S	3,149	
Germaine M W	15,632	
Gerrard A B	20,057	
Gerrard M	13,202	1,820
Gesman E S	17,712	43
Getz R J	32,422	298
Ghag P	13,325	
Ghosh L	19,653	
Gibault V	10,399	
Gibb J E	33,590	645
Gibbons B	29,302	22
Gibbs C A	20,119	
Giblak H M R D	33,481	983
Gibson K P	2,742	
Gibson L J	17,039	
Gibson M J	11,632	
Gibson P	17,375	73
Gibson S	33,410	2,018
Gibson S E	20,119	
Gibson S E	19,159	
Giesbrecht J	16,743	20
Giesecke M H	23,694	30
Gilbert C	18,340	
Gilbert D E	59,247	6,276
Gilbert J	11,345	1,734
Gilbert J	9,738	
Gilbert M	33,389	1,132
Gilchrist E	1,256	
Gilchrist P E	42,404	1,303
Giles B	343	
Gilfix E	29,925	155
Gill A	23,970	20
Gill D	19,215	
Gill I S	27,757	1,553
Gill K G	26,365	
Gill M A	19,677	
Gill N	22,770	16
Gill R	20,076	
Gill R K	22,383	
Gill S K	21,998	
Gillan A A	30,178	36
Gillan P	14,558	131
Gillard L C	19,559	
Gillen L	21,175	
Gillespie B L	10,749	
Gillespie N	23,573	
Gilliard J A	36,142	3,333
Gillies D A	28,767	
Gillies R A	24,045	
Gillis G K	20,016	
Gilmour H	31,085	2,366
Gingrich B	15,739	1,679
Ginson B	738	
Gionet M	16,750	
Girard A	18,815	
Girard B	9,023	
Girard L I	1,708	
Giraud M	26,993	41
Gitta B C	24,375	
Gjernes L	22,521	
Gladeau G M	26,714	2,185
Gladstone F A	30,804	110
Glanville J A	19,852	
Glanville L O	23,495	
Glasgow J	27,024	3,537
Glassel L E	19,197	
Glazier H	662	
Gleeson M	30,254	
Glencross G	10,748	22
Glencross P D	18,165	
Glenn J A	20,549	
Gleusteen J	33,481	2,158
Glinsky J	17,703	
Glover D A	20,248	
Glover M L	22,312	8
Glover M E	36,712	
Goble M	17,991	
Goddard D C	29,470	
Godfrey J	27,177	2,593
Godfrey K A	15,329	
Godfrey R	11,751	515
Godin K	29,837	
Godsy M	21,061	8
Godwin B D	34,265	25

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Goertzen L	19,473	
Goeson R M	6,112	
Goforth B	2,337	
Gog P	32,501	
Gog W	23,190	
Goglin M J H	30,332	8
Goheen A N	13,804	
Goheen J P	33,413	
Going E	18,063	
Golding R	20,852	89
Goldsbury E A	24,125	123
Goldwater M	16,827	
Golia P W	21,839	
Gollan S L	15,267	
Golonowski L	1,176	
Goltz E	32,457	1,239
Gomez T R	15,172	
Gondek V	33,001	627
Gonnason M A	10,424	
Gonzalez C	19,864	
Good A H	30,956	2,166
Goodin D H A	7,046	2,665
Goodine C	21,145	
Gooding J	6,317	180
Goodliffe M J	31,242	35
Goodman G	7,954	513
Goodwin B	8,720	
Goodwin D	21,235	833
Gook C	645	
Goolevitch M M	11,476	
Gopaul V S	25,126	
Gorbutzewich D	19,706	
Gordon E F	22,220	
Gordon M	9,249	
Gordon M	29,337	8
Gordon M U	31,572	
Gordon M	1,366	
Gormley T	20,635	14
Gorseth E A	31,055	
Gorsline B	18,161	378
Gosling B E	17,725	47
Gospodyn B	28,770	
Goss C A	33,780	
Gossel K	20,637	
Gossen K E	28,355	
Gough L A	8,357	484
Gould K	1,874	
Gould L	3,836	
Gould S	20,119	819
Gould Y	204	
Goulet P M	5,359	
Gourlay J	17,725	
Gow D G	26,568	2,543
Gowland E H	14,392	
Gracey R	36,665	1,438
Gradnitzer M M	37,853	3,375
Grady A	7,500	
Grady L	1,164	
Graef C	1,703	
Graham-Cumming A E	40,262	1,369
Graham-Cumming S C	33,481	163
Graham D B	22,016	
Graham D M	31,061	
Graham D R	31,866	
Graham G	6,173	
Graham H	180	
Graham J R	3,546	
Graham K	35,152	
Graham L R	29,223	
Graham L S	17,929	
Graham M	16,009	2,423
Graham M M	19,559	
Graham P	16,714	
Graham R G	23,535	
Graham S	16,509	
Graham S A	29,597	
Graham W D	20,304	1,753
Graham W M	33,683	3,438
Gram C A	29,756	1,453
Granberg E E	19,805	
Grandmaison J	20,270	43

	Salary $	Travel $
Grant E O	23,062	
Grant G I	30,125	
Grant J	16,330	
Grant L	3,363	857
Grant M	13,000	1,711
Grant W A	19,393	
Grant W T	28,636	1,719
Grasa S	8,315	
Grasa S	3,849	
Grasser J M	2,951	
Gravelle C A	4,252	
Graves J G	22,973	
Graves J	6,282	
Gray A S	58,779	5,779
Gray A	27,424	
Gray B	61,375	5,312
Gray F	5,094	
Gray G	33,001	1,284
Gray G E	30,178	55
Gray J E	57,057	7,064
Gray J K	14,050	63
Gray K A	17,699	
Gray M E	40,992	3,043
Gray P F	30,178	
Greaves C	18,602	
Grecia V	31,725	
Green A L	10,653	
Green B L	23,735	68
Green G M	20,890	
Green G M	30,909	
Green J A	29,181	
Green J E	20,258	
Green K P	35,095	2,385
Green L	3,540	45
Green O L	30,889	
Green W G	18,356	
Greenan A J	19,559	
Greenaway-King L	15,329	
Greenberg D	42,611	11,897
Greenhalgh M	24,832	2,690
Greenidge E M	22,587	
Greenway M J	7,160	8
Greenwood C	19,381	
Greenwood J	5,292	165
Greenwood L L	6,351	
Gregg D L	25,889	2,964
Gregg J A	31,042	
Gregoire S E	18,378	31
Gregory G	34,728	211
Gregory R A	30,207	539
Gregory T	18,171	
Greig A C	20,119	
Greig G I	24,509	
Greig L V	28,701	681
Greig R E	21,097	
Greig S E	22,016	886
Gretchen R J	20,119	
Grey J M	14,017	1,585
Gribling J	7,477	33
Griffin A	25,539	
Griffin J S	28,761	654
Griffin R A	23,696	
Griffith S	250	
Griffiths H E	8,070	
Griffiths K A	11,580	
Griffiths L M	21,644	
Grigg L J	26,855	
Grimm T M	17,344	
Grimsdell R S	40,274	3,850
Grimshaw W	18,553	
Grindon D P	21,569	
Gripich D D	16,338	550
Groch B J	30,397	
Groeneveld M S J	23,037	
Gronow M R	19,559	
Groome B W	12,651	
Grootendorst K M	21,824	
Grootendorst S	4,567	8
Grover R	26,229	
Grover S L	22,538	
Groves J M	34,141	31

	Salary $	Travel $
Groves V	33,543	
Grskovic J	30,383	
Gruen J	19,503	
Gruenig I E	20,119	
Grunert B A	34,141	525
Grywacheski L	361	
Guasparini R	68,471	5,352
Guenther R W	16,144	398
Guenther V	19,559	
Guenther V A	21,061	424
Guerin L D	18,515	201
Guest J L	30,262	2,351
Guest S	12,051	684
Guichon G	32,036	1,952
Guild M B	31,872	464
Gullens R I	30,782	
Guminy I S	22,285	
Gunderson D M	27,636	
Gunn A	17,838	
Gunn J A	20,052	
Gunn N J	28,059	66
Gunn R C	1,790	
Gunther D M	35,623	4,424
Gurney J C	20,119	
Gusola D J	26,779	
Gust T A	19,592	142
Gustafson B L	4,565	24
Gustafson E E	33,001	1,386
Guthrie N A	22,823	
Gutierrez L	8,812	
Gutierrez T	20,117	
Guy J	19,559	
Guyton T E	33,291	5,088
Gwilliam S U	19,924	
Ha F	31,872	3,152
Haaf M E	15,639	65
Haazen D S	52,409	3,410
Haber A M	1,303	
Hachey C	12,549	
Hackel L	3,638	
Hackett B	11,756	180
Hadden I	22,124	
Hadden S M D	32,720	2,044
Haddock S	29,827	2,715
Haddock V L	28,640	
Haden M	27,692	34
Haden M G	32,501	
Hadvick W	16,167	
Haehnlein R I	27,424	
Hagel R A	13,630	
Haggerty M M	30,248	
Hagman K N	27,878	
Hague D C	29,529	5,476
Haider M C	14,127	316
Haines J L	769	
Haines L	21,695	
Haines M	20,829	
Haip K S	24,737	
Hairsine G F	30,397	8
Hait J	10,160	8
Halani A	23,863	1,650
Halas D M	21,745	
Haldin C J	33,230	47
Hale F A	23,495	10
Hale G D	24,338	52
Hale M D	10,222	
Haley C A	11,770	3,057
Halkett D L	2,963	
Halko L M	33,001	446
Hall D A	24,244	941
Hall B A	20,119	
Hall C	1,594	
Hall D	12,099	253
Hall D G	6,730	23
Hall E M	10,469	16
Hall M	18,237	
Hall P M	20,373	
Hall R W	31,193	
Hall S W L	21,173	
Hallas B	21,286	262
Hallberg M E	19,559	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Halldorson H L	27,666	
Halliday E	20,119	
Halliday J	24,900	
Hallihan M	22,304	
Hallstrom P	4,025	781
Halpin C G	4,135	184
Halpin M	16,869	1,718
Halsall M J	35,178	8,615
Haluschak M E	38,783	2,300
Halverson J	17,054	1,271
Hamdi R D	27,771	
Hamel J	31,226	
Hamelin M L	26,890	
Hamer D	17,771	836
Hamill M	23,577	
Hamilton A	20,173	1,799
Hamilton C L	2,181	
Hamilton G	19,037	
Hamilton H	10,939	
Hamilton J P	20,080	
Hamilton M	24,838	
Hamilton S M	20,119	
Hamilton V	19,559	
Hammett L	20,704	1,007
Hammill C B	34,141	1,391
Hammond K M	17,376	
Hammond S M	19,532	
Hanberg R	17,309	370
Handlen C	19,655	38
Haney J M	13,654	
Hankey M	2,385	364
Hanna L A	22,994	
Hanna N	9,908	
Hannaford W	23,776	
Hannah-Menning G	196	
Hannah D K	20,088	1,100
Hannah F J	45,601	430
Hannon E G	5,325	94
Hannoun L	27,896	
Hansell A M	20,064	16
Hansen B A	6,430	
Hansen C	19,690	
Hansen C L	8,083	112
Hansen K	20,599	
Hansen K	8,611	835
Hansen L L	11,132	
Hansen M	6,035	
Hansen M P	31,855	
Hansen P	21,828	
Hanslmaier A P	22,137	
Hanson C J	21,563	
Hanson F	1,812	
Hanson M	26,040	1,281
Hanson S E	25,812	263
Hanuszak P L	21,061	535
Harada G	20,925	33
Harajda M T	21,061	
Harasym L	26,803	8,028
Harasymchuk B D	19,522	
Harcourt D C	11,250	
Harcus D M	22,143	
Hardbattle R A	28,748	
Harder E A	12,262	
Harder V	10,354	8
Harding D	10,031	729
Hardwick M	17,165	983
Hardy B	8,481	
Hardy B J	29,119	619
Hardy B F	9,931	
Hardy D T	26,511	106
Hardy J D	21,514	
Hardy J L M	2,249	
Hardy L G	11,485	
Hardy S	9,424	817
Hardy S J	15,018	
Hardy T B	32,405	61
Harestad J	6,380	
Hargrave M E	30,226	
Harju J M	20,193	
Harl C P	16,426	
Harl P L	28,612	81
Harlan N	19,360	
Harley P M	1,160	
Harman H	20,119	355
Harman S	20,415	
Harmer V G	14,396	886
Harms M E S	288	
Harnadek M	33,590	2,080
Harnden P	13,302	
Harper A G	4,788	650
Harper E D	30,258	821
Harper I	3,316	
Harper V F	62,428	206
Harris J N	30,178	1,117
Harris L A	16,708	
Harris L	21,629	
Harris M M	22,650	299
Harris M R	38,930	8,708
Harris P A	9,953	
Harris R G	8,429	
Harris S	18,414	
Harris S J	34,837	616
Harris S L	20,523	
Harris W	12,638	
Harrison C G	18,023	
Harrison G C	24,596	356
Harrison G M	30,340	373
Harrison K	7,584	
Harrison L	9,231	
Harrison M	25,549	
Harrison N E	20,119	
Harrison W L	19,397	
Harrison Y M A	33,386	116
Hart A A	3,983	
Hart B K	21,509	8
Hart B M	20,023	
Hart G	31,993	
Hart G N	36,736	941
Hart J D	20,119	
Hart R N	25,928	268
Hartman J A	33,901	959
Hartman N K	31,872	697
Hartstock L M	5,136	127
Hartt L D	20,258	212
Hartwig B E	20,506	
Harvey A	16,909	
Harvey D M	5,776	
Harvey E M	6,038	897
Harvey G	18,206	
Harvey R J	29,554	6,351
Harvey V L	19,854	
Harwood E	21,975	
Harwood N E	1,853	
Haskell E	22,008	
Haskell N L	22,016	1,401
Hastie S	19,343	8
Hastings S	1,690	
Hatheway C	19,630	
Haug H C	28,166	
Hauser K	15,324	
Hauzer E	19,873	
Havelka M	8,321	902
Havelka M	2,436	179
Haw C	3,873	
Hawkes R B	37,971	
Hawkes V	4,080	
Hawkes V L	19,405	
Hawkey K	17,725	26
Hawkins W	2,900	
Hawley D	17,196	
Haworth S M	19,423	
Hawthorne L	17,963	
Hay D	2,503	
Hay J	14,002	
Haydar R	24,586	
Hayden C M	19,526	
Hayer D	18,153	
Hayes L G	19,824	
Hayes M	30,342	
Haymond R T	30,119	
Haynes E	71	
Haynes W A	30,562	
Hayre H	979	
Hays L E	14,597	
Hayton I	6,063	
Hayward C L	13,433	90
Hayward D F	20,836	
Hayward S	21,256	
Hazell D	2,760	8
Hazelwood P	4,285	
Hazlewood A	28,704	6,865
Head E	30,284	
Healy M K	19,559	
Heatley D	9,763	35
Heavenor D	16,793	653
Hecker R	18,648	
Hedblom D S	3,090	
Hedges T J	19,559	29
Heffelfinger B	13,229	17
Hehn C A	16,096	
Hehr M L	16,926	
Heidel D	29,470	
Heidolf L	3,990	
Heim D	20,119	
Heinonen U M	20,714	
Heinricks L L	26,213	
Heinricks M A	21,876	
Heir S	16,492	
Hemmelgarn L M	23,234	
Hemming M W	17,784	
Hemstreet L E	22,131	
Henderson A E	13,084	
Henderson B	7,158	368
Henderson B D	21,021	
Henderson C	25,721	1,856
Henderson C J	30,207	2,197
Henderson C	20,080	
Henderson C	85,373	7,997
Henderson J P	17,449	
Henderson S J	7,137	
Henderson S	33,854	
Hendra D	18,373	
Hendren M F	16,646	1,197
Hendrickson G M	822	
Hendrickson G W	23,988	
Hendrickson S E	19,928	
Hendriks B	20,782	
Hendry D A	20,976	
Hendy C S	33,001	54
Heneghan M	10,032	
Hengel C A	24,515	
Henley V M	22,380	23
Hennessy K	12,278	
Henneveld C	12,087	
Hennig R	19,559	8
Henniger L G	23,636	
Henri M	19,142	
Henry C	25,783	958
Henry C A	22,938	
Henry C W	22,232	
Henry D	19,559	
Henry E	19,901	1,865
Henry J	5,193	356
Henry J A	30,694	368
Henry J	370	
Henshall S B	9,243	
Henshaw B	16,500	343
Henshaw J M	19,363	
Henson P	21,061	273
Hepburn K A	13,375	682
Hepting P	1,388	
Hepting S	22,088	
Hepworth N	19,559	
Herbert H	21,002	
Herbert J D	55,550	4,525
Herchak R H	41,830	3,305
Herdman J	8,309	
Herlihy G	427	
Herman J C	27,534	
Herman K D	28,901	
Herman M R	22,774	
Herman V M	29,547	
Heron C	12,747	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Heron S	23,741	
Herr P	4,802	146
Herring S A	14,586	1,669
Herriot W D	35,685	3,510
Herrmann M J	6,810	189
Herrod B E	22,545	
Herron M	33,001	1,396
Hersom A H	52,121	2,870
Hess-Dolgin R	25,404	1,284
Hestermann G A	14,425	
Hetu R E	10,918	
Hewitt M	26,707	1,993
Hewitt M G	16,513	534
Hewko P J	21,197	
Hews L E	19,474	
Hewson D M	17,928	
Hewson S R	23,334	
Heywood T	464	
Hick E D	3,259	148
Hickey J	15,348	1,350
Hicks R D	29,441	2,257
Hie R	18,780	
Hiebert J	18,653	
Higenbottam D M	34,250	9,363
Higenbottam J A	54,770	2,035
Higgins C M	35,103	983
Higgins J F	74,480	11,389
Higgs E L	30,144	
Higgs G	31,096	
Higgs M M	30,743	
Hightower J	27,677	531
Hiland P A	31,078	737
Hildebrand E E	21,061	
Hildebrand G	16,510	1,689
Hildebrand J D	21,460	
Hildebrandt H	20,009	
Hildebrandt J E	21,938	
Hiley D E	20,663	
Hill B	9,158	
Hill B E	19,559	
Hill D	19,660	
Hill E L	7,979	
Hill J	3,198	
Hill J	623	
Hill K A	30,246	
Hill K M	16,890	
Hill L A	30,136	
Hill L	5,518	
Hill M E	33,964	1,111
Hill M G	18,257	1,648
Hill S	10,492	
Hill S E	18,072	
Hill S	5,476	137
Hill W	7,672	
Hillen M E A	312	
Hillis S M	16,629	61
Hills B G	36,359	2,460
Hills D L	16,248	527
Hills M	20,119	
Hind G	15,879	
Hinds S A	20,774	
Hines B	14,002	109
Hintay M	5,306	
Hirnschall J	20,563	133
Hirst G A H	3,886	
Hislop J M	26,172	
Hislop M W	58,068	4,791
Hitchen I	2,135	
Hitchman H	20,756	917
Hjort-Olsen I F	13,784	
Hlina S	18,038	50
Ho A H	31,139	
Ho C	18,420	
Ho H B C	66,165	45
Ho P P	16,529	
Ho Ping T	24,206	
Ho S	20,270	40
Ho W K	28,787	
Hoagland M	22,447	2,855
Hoath V M	17,920	
Hoberg A E	31,872	1,714

	Salary $	Travel $
Hobson L	1,366	
Hocker P	29,131	2,054
Hodge P M	4,709	
Hodge S P	29,300	
Hodgson C	17,309	
Hodgson J G	26,748	
Hodgson S A	9,775	150
Hodgson W M	35,514	246
Hofer E R	3,955	
Hoffman G L	16,988	1,795
Hogan M T	28,455	
Hogan S M	18,272	
Hogg C F	11,013	
Hogg E R	32,036	1,388
Hogg H	5,867	
Hogg L L	33,590	1,763
Hogg M	15,400	2,017
Hoiland A D	20,149	1,015
Holbrook L	5,020	
Holder R M	31,314	
Holland G A	32,036	1,041
Holland P	19,831	
Holland R D	30,178	94
Hollander M J	48,630	6,613
Hollett V J	19,523	
Holley D M	19,548	
Hollingworth R B	42,503	635
Hollis E	29,770	
Holly W J	14,971	1,046
Holmberg D E	21,900	
Holmes G	27,380	
Holmes G P	31,073	
Holmes M	31,373	
Holmes M A	33,899	
Holmes P R	28,612	554
Holmquist S	14,359	
Holmstrom S P	22,016	
Holowinko B G	17,523	
Holt D	4,361	
Holt W H C	80,617	2,947
Homstel D F	19,559	
Hong J V	19,207	
Hood A P	1,374	
Hood S D	19,655	
Hooey H A	27,164	
Hooge B	25,900	490
Hooge M	19,929	149
Hooper B P	19,329	109
Hoover M E	37,938	3,839
Hope S	20,320	
Hopkins-Raynor M	12,516	1,116
Hopkins C	11,846	
Hopkins E	19,604	
Hopkins G	19,105	
Hopkins L M	21,088	
Hopton J	21,766	
Hordyk J	15,053	
Horler D E	19,723	
Horler H J	20,818	
Horncastle J R	19,900	
Horne J A	97	
Horrex J	293	
Horsfield R	9,057	209
Horsman A	28,254	170
Horton M A	21,583	
Horton O T	3,534	
Horvath M R	27,903	
Horvath M M	595	
Horvath S M	48,323	675
Horvey J G	21,161	618
Hosanee S	33,381	
Hosein B M	35,601	
Hoskins B	19,477	
Hoskyn S A	20,285	930
Hothi J	13,958	1,152
Houde D	22,241	
Houlden J E	19,500	287
Houston A	22,001	
Houston D L P	33,001	966
Hover E S	4,969	
Howard B M	22,016	

	Salary $	Travel $
Howarth C	6,680	
Howatson R	4,632	
Howe E J	28,701	
Howe T M	23,221	
Howorth G	10,521	
Howse J M	24,193	
Hoy B	19,954	
Hoye A J	11,762	1,734
Hrabok R	21,919	510
Hrycyna B	704	
Hsieh M J	14,558	
Hsu D H	19,631	2,702
Hu F B	32,753	25
Huber A M	27,459	
Huculak B	5,245	
Huddleston F D	33,355	
Hudson C A	21,520	
Hudson G	19,641	
Hudson L J	28,167	4,138
Hudson M C	29,492	
Hudson N W	30,649	
Hudson S J	19,559	16
Hudson T R	30,538	
Huebner H	17,253	103
Huene T	10,843	
Hues B M	10,152	
Huesing J E	27,046	2,146
Huff J M	7,410	112
Huff L L	33,481	1,134
Huffey B M	20,080	126
Huffman M B	29,525	
Hufnagel G A	33,303	
Hughes A M G	18,800	
Hughes D I	28,099	989
Hughes E	529	
Hughes F M	31,579	1,477
Hughes J	27,651	
Hughes J L	7,829	
Hughes K E	25,034	
Hughes L W	30,818	
Hughes R F	21,039	
Hughes S G	20,119	632
Hughes S M	30,258	
Hui K S	29,876	
Hui R Y-P	21,784	
Hull C	13,762	2,588
Hull F M	18,228	
Hulse J	31,519	
Humayun A H	27,095	
Humeny J	30,303	273
Humphrey D J	28,610	11
Humphreys S	19,867	
Humphries L A	29,486	1,383
Hundal R K	19,380	
Huning D G	29,201	151
Hunt A T G	3,465	308
Hunt R M	19,606	
Hunter-Oglow S M	40,992	2,573
Hunter A	20,662	
Hunter C E	33,839	23
Hunter J E	19,540	
Hunter J-M	12,142	660
Hunter S	8,923	
Hunter S	19,559	
Huntington R	2,061	
Hunyadi A A	20,449	
Hurley M	37,282	1,354
Hurst D Y M	20,213	
Hurst L	22,288	
Hurst R A	30,108	1,283
Hurtubise S A	21,788	
Hurtubise Y D	22,669	
Husain Z R	31,872	222
Husch S D	28,612	639
Hustwick B G	23,584	
Hutcheson D A	34,427	601
Hutcheson G R	24,793	2,348
Hutchings D S	31,935	
Hutchinson A R	83,386	12,341
Hutchinson L B	6,570	196
Hutchinson M V	33,001	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Hutchison C	19,519	
Hutton J A	34,864	4,420
Huumo E J	10,719	
Hvizdos J	20,820	1,682
Hvozdanski M	16,945	
Hyggen I	16,457	
Hyland T	27,266	592
Hyslop D	36,661	2,743
Hyslop W	4,420	
Ibbitson C L M	29,718	
Ibbitson D	37,102	
Ibraheem M	33,556	
Ibraheem S M	33,248	
Iden K D	1,505	
Ilchuk T	12,282	
Ilett B M	15,220	54
Ilhareguy B	18,770	
Illingworth J M	19,675	
Imola A	21,498	228
Impey B J	28,563	2,859
Inglis W J	20,045	98
Ingram C	23	
Injates S I	29,398	31
Inkster D W	22,253	
Inkster G	10,635	288
Inkster G F	22,295	
Inkster W F	20,110	
Innes B M	19,985	
Innes D M	12,564	211
Innes L B	18,177	
Innes S B	20,661	
Inness S	27,327	1,434
Innis H A	166	
Ip A Y Y	29,852	
Ip B	24,593	
Ip S W C	36,392	
Ip S	8,181	
Ireland C	20,998	
Ireland S P	2,810	641
Ironmonger B L	19,516	
Irvine N	2,566	
Irvine T	619	20
Irvine W	20,457	312
Irwin M A	34,508	887
Irwin P A	30,207	329
Isdahl C A	24,147	350
Iserhoff F	33,001	965
Ishikawa D R	21,240	101
Ishikawa H	23,291	
Isles E J	19,539	
Isles T	13,067	
Isley C	1,116	
Ivany K	3,861	
Iversen D	2,818	
Iverson P	15,540	1,897
Iverson S L	20,119	
Ivey D	15,613	
Izumi I	20,945	
Jablonsky M	3,491	
Jabs L M	18,848	23
Jackie G B	24,623	
Jackman Y Y	24,206	
Jackson B	19,278	
Jackson D	21,847	
Jackson D C	28,890	
Jackson J K	27,763	
Jackson L	18,847	
Jackson M A	23,639	70
Jackson P E	28,612	2,900
Jackson R S	31,203	8
Jacobs L A	30,031	19
Jacobs P A	16,849	314
Jacobsen C	10,706	
Jacobson L	162	
Jaeck L	16,114	1,954
Jaenen C M	19,559	
Jajic A M	13,534	
Jakobsen M D	29,472	1,313
Jakobsson G A M	20,079	
Jalbert L G	20,038	
Jamal K	70,773	3,324
James E	4,939	
James J L	4,968	
James R A	22,977	
James R K	26,578	1,229
Jamieson A	22,793	3,599
Jamieson C G	36,380	2,665
Jamieson C P	11,033	
Jamieson N	18,847	
Janeway P M	34,141	2,154
Jang C	27,690	1,800
Janik M G	24,389	
Janke L M	19,542	
Janson E S	16,471	
Janzen L F	9,633	
Janzen S E	15,573	1,622
Jaques R	809	
Jarmson L	22,990	
Jarrett P F	11,410	
Jarrett R A	4,099	
Jarry M L	15,306	
Jarvis D L	34,864	1,553
Jarvis J L	29,889	1,918
Jarvis M A	21,930	20
Jarvis P	391	
Jarvis S	12,198	
Jasinski I	6,377	
Jasper D A	26,036	
Jaswal T	23,494	
Jaworski L	21,905	
Jazlowiecki D	11,808	99
Jeffers R L	33,481	2,175
Jeffery J	11,843	
Jeffrey A M	20,208	
Jeffries P	3,522	398
Jellicoe B	729	
Jenkins C A	31,635	
Jenkins G	20,119	
Jenkins S M	13,546	
Jenkins T R	21,587	
Jenks A A	20,139	18
Jennings C	23,347	
Jennings D L	14,477	
Jennings M J	4,141	
Jensen B J	15,879	
Jensen D	5,719	
Jensen D	7,660	
Jensen J	13,263	
Jensen K K	31,319	98
Jensen V M	7,836	16
Jeselon M	19,145	
Jessome L M	32,519	32
Jessop J	35,525	
Jessup F T	48,802	4,116
Jeter-Krasnikoff M	31,872	723
Jewell G A	19,508	
Jewitt P	21,665	413
Jobson E D	17,000	
Joe S E	33,294	
Johansen C A	21,578	
Johansen L	22,162	
Johanson S	9,626	
Johansson D A	29,275	
Johima A M	19,466	
John A H	31,546	
John L	30,367	
Johnson A	22,578	
Johnson A H	38,100	
Johnson A P	21,958	
Johnson A-M	593	
Johnson C B	33,001	4,112
Johnson C S	12,835	82
Johnson D A J	20,083	
Johnson F	12,011	
Johnson J	14,678	1,715
Johnson J	8,563	
Johnson J A	16,351	
Johnson J H	15,329	
Johnson J J	22,712	
Johnson K	3,090	263
Johnson L M T	19,521	
Johnson L R M	33,349	1,252
Johnson M	19,539	
Johnson M A	22,375	
Johnson M C	11,233	1,109
Johnson M C	18,975	
Johnson P A	3,576	
Johnson P M	22,016	
Johnson R M	7,160	176
Johnson S	4,631	
Johnson S	10,441	
Johnson S	34,229	216
Johnson S A	46,444	
Johnson S L	20,119	
Johnson T M	30,745	
Johnson V L	14,286	33
Johnson V L	20,623	
Johnston A	1,368	
Johnston C	9,563	
Johnston D G	27,043	
Johnston M	9,439	943
Johnston M H	21,061	341
Johnston P M	19,806	
Johnstone B	3,375	
Johnstone C J	28,880	
Johnstone F W	36,959	105
Johnstone S A	20,262	
Johnstone T Dr	42,007	975
Jollimore J	11,746	
Jollimore M	2,588	
Jolly L	20,832	
Jollymore L	13,892	
Jollymore S L	19,537	
Jonas L A	21,728	
Jonas R G H	23,040	239
Jonas W E	31,846	
Jonassaint J	16,983	33
Jonasson S R	12,794	2,331
Jondahl J R	32,174	1,040
Jones A	17,496	8
Jones B A	29,529	2,677
Jones B	19,559	
Jones B	7,095	
Jones C	19,464	
Jones C J C	34,138	168
Jones C J	2,592	
Jones D M	19,559	
Jones E J	41,708	859
Jones H D	64,155	
Jones J	19,495	42
Jones J R	29,363	
Jones K	29,203	2,427
Jones K A	20,850	647
Jones L H	19,549	52
Jones M	13,069	
Jones M	35,608	
Jones M A	29,866	
Jones M D	30,188	
Jones M E	7,980	
Jones P M	20,119	
Jones P L	17,691	
Jones R R	22,521	8
Jones S A	33,481	101
Jones S F	19,861	
Jones S J	18,855	352
Jones T D	31,770	
Jones W R	30,552	
Jones Z	17,152	171
Jongerhuis L P	20,074	
Jongs H H	21,975	
Jopling D H	19,798	
Jordan G	29,261	143
Jordan H R	22,155	
Jordan T A	9,019	
Jorgensen R	16,839	119
Jorgensen S	22,683	
Jorgenson W S	20,398	
Joseph D	33,481	
Joseph E	32,571	
Joseph J	23,544	
Joseph S	19,322	296
Joss D	13,265	
Joubert C	14,686	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Joubert K V	31,872	1,827
Journeay L	19,540	8
Joyal L	9,005	7
Joyce J R	5,575	
Joyner K W	30,640	
Juba K	17,286	
Judd J K	29,206	
Judd L	9,700	
Judd M S	19,895	1,253
Judge C	6,927	
Judson S J	5,857	
Juergensen I	18,809	
Julmi S	20,099	
Jung R	809	
Jungen C A	834	54
Justice M L	19,286	
Justice S	7,109	
Kaay J A	23,779	1,124
Kain F B	18,644	1,286
Kalesnikoff C	28,167	2,294
Kaliciak H A	32,787	
Kalinovich NL	33,001	2,682
Kallenberger W	35,056	
Kalloch S V	42	
Kallstrom E	26,984	656
Kaltenbach R	21,481	
Kam L	29,571	
Kam W C J	29,680	
Kaminsky S	5,403	
Kamstra A E	27,633	
Kamstra H	30,178	222
Kane P J	21,095	8
Kane P W	38,853	260
Kane S	34,141	1,267
Kanevsky J N	34,864	302
Kannaspuro F A	16,723	
Kanneberg MA	19,607	
Karagianis M	8,449	1,056
Karim M	22,982	270
Karlsson B	33,434	326
Karlstrom E I	19,540	
Karmali K H	29,136	2,599
Karmel N	3,742	8
Karpins D L	19,380	
Karu L	24,745	110
Kassay V	11,800	
Katagi R	40,918	
Katayama M	29,443	
Kaufman E N	20,394	
Kaulback K	30,187	348
Kawahara V	21,931	
Kawamoto N	10,356	
Kay C L	21,683	
Kay J E	23,400	8
Kay P L	17,249	
Kayle L	21,089	
Kazak P D	22,758	
Kazlauskas R	22,579	
Kean P	20,782	
Keath J	6,603	
Kee N	1,458	
Keefe L A	29,131	
Keely A	553	225
Keenan A J	33,699	2,073
Keenan G	2,604	
Keewatin D	179	
Keil C I	25,761	1,622
Keil L M	15,134	
Keith L R	19,997	
Kellett P	19,176	
Kelley E B	37,282	673
Kelley J L	40,886	
Kelln E N	34,589	1,764
Kellner C	1,830	
Kellond H G	12,851	
Kelly B	791	
Kelly B	8,142	20
Kelly D M	20,582	226
Kelly L	19,659	
Kelly P M	763	
Kelly S D	32,953	3,298

	Salary $	Travel $
Kemeny B L	20,119	59
Kemp F	3,513	193
Kempf E N	1,256	
Kempster W D	22,280	
Kenchenten N C	5,201	279
Kendal J	819	
Kendal J A	21,149	
Kendall E	18,902	
Kendall M E	31,872	1,215
Kendz D J	20,180	
Kenkel J R	17,017	
Kennard C W	18,833	153
Kennedy C	11,659	79
Kennedy D H	28,356	
Kennedy J L	29,302	
Kennedy L L	20,100	541
Kennedy M	11,282	
Kennedy P B	18,797	
Kennedy R	23,326	
Kennedy V	19,530	
Kennedy Y A	15,350	385
Kenneth A	21,552	
Kenneth P	4,859	
Kenneth S	17,716	
Kenning S G P	78,497	1,948
Kenny S R	63,642	8,294
Kent C	13,763	
Kent W	6,842	
Kenyon S G	33,001	
Kernested W F	22,758	
Kerr A B	23,985	
Kerr A S	51,407	2,735
Kerr C F	8,049	
Kerr D	30,850	
Kerr J	16,417	868
Kerr P J	43,98[illegible]	1,163
Kerr S A	22,016	
Kerr S L	21,251	
Kerslake D J	3,004	
Ketelsen M J	2,989	
Ketola B M	20,779	
Keyes M C	1,981	
Khan A	11,266	
Khan A	20,370	
Khan D M	31,581	
Khan H	21,417	
Khan J	6,560	
Khan M K	49,405	828
Khangura R M	16,036	
Khanna B R	28,533	
Khoo E C	29,514	
Khoo P T	17,580	
Khoyratty J S	22,017	
Khoyratty J V	30,659	
Kidd B E	15,333	
Kierans W J	35,562	814
Kiez J A	27,185	1,855
Kightly B A	20,077	
Kilby T A	60,166	3,947
Kilduff S J	19,498	
Kilgore M	5,173	
Kilgour K E	21,289	
Kim H S	11,109	
Kim T Y	22,095	31
Kimberley-Kemper L	1,867	
Kimpton M	2,113	
Kinakin M	12,133	1,192
Kineshanko L D	20,098	
King C	20,850	
King C G	21,860	
King G A	22,621	
King G L	32,985	2,332
King M I	20,119	
King M V E	10,416	321
King R A	28,612	24
Kingston R C N	25,810	1,925
Kinnee E M	33,925	2,283
Kintoff C	18,252	
Kirby A G	23,696	109
Kirby C M	16,754	
Kirby D L	19,410	

	Salary $	Travel $
Kirby I	569	
Kirby J A	20,119	557
Kirby J	857	107
Kirby L C	13,556	
Kirby L F	17,303	
Kirk A E	12,480	
Kirk C D	32,854	
Kirk C I	19,719	893
Kirk L	16,398	1,487
Kirk L	16,047	737
Kirk R C	30,229	
Kirk S A	14,665	1,334
Kirkpatrick D	19,613	
Kirmmse P R	19,342	1,565
Kirstein P	20,634	1,350
Kirzinger R	2,517	64
Kiselbach J E M	18,822	
Kiselycia C	30,219	
Kiss L	29,260	2,188
Kissinger A M	17,376	
Kitagawa R	20,216	923
Kitcher L	3,083	
Kitteringham C D	30,178	447
Kitzman D L	25,174	1,045
Klaassen J M	20,799	280
Klaholz J A	28,933	
Klassen E	2,908	240
Klassen G	21,325	
Klassen K	21,413	
Klassen L	23,369	
Klassen N G	18,734	
Klat L	20,109	
Klein C L	19,639	24
Klein C	33,147	679
Klepachek G I	10,672	
Klettke K	6,889	8
Kline C M	50,648	4,447
Kling M A	19,465	
Klinger H	20,773	
Klingle L J	18,398	
Klingner A	39,516	2,973
Klingner M W	2,752	
Klingspohn D M	25,879	1,254
Klodie L L	19,286	
Klokeid G W	30,878	4,519
Klonteig G	8,723	8
Kloubek N	17,893	29
Klughammer R E M	29,160	726
Klypak G A	36,622	12,446
Kmiec K M	9,959	
Knapik M M L	28,933	163
Knapp J	2,631	68
Knauf C	31,579	4,861
Knight A J	17,083	
Knight D M	22,234	
Knight E J	8,433	933
Knight M	5,303	
Knopp L L	16,531	
Knopp M V	29,279	
Knowland I	12,331	
Knowles L	13,140	
Knowles N L	22,065	
Knox J R	28,612	1,033
Knudson C A	20,051	
Knudson G A	10,614	
Knudson G K	18,742	
Ko V R	21,163	
Koberstein W D	28,612	
Koby L	868	199
Koch A M	34,141	449
Koch L	28,872	23
Koebel D	10,866	
Koehn S	10,689	1,027
Koemsted A	31,766	
Koenig D	8,291	
Koeppen W M	7,733	
Koffski M	3,880	29
Kohlen C	17,239	1,123
Kolenaty S	26,396	
Kollman R E	19,584	
Kollman S M	20,475	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Kolodiazny P	32,687	
Kolodinski E	36,665	1,758
Kolodziejak M A	16,020	
Konasewich H C	44,560	322
Konkin J	9,663	501
Konrad B K	10,138	297
Kopp N A	30,381	
Korb R	16,011	72
Kornder L D	81,192	8,949
Korpan H	2,333	
Korzenowski J	19,834	
Kos G	28,705	339
Kosior E O	34,501	135
Koski A V	29,695	
Kosteriva D L	18,953	
Kostiha G F J	9,791	
Kou J	23,279	
Kouridis J	21,443	
Kovach J	778	
Kovach L M	1,082	
Kovacs H I	34,864	2,129
Kovacs K	2,557	303
Kowalenko L E	5,590	
Kowalski L	30,558	
Koyl M C	37,196	2,743
Kozak L R	11,231	
Kozak M	2,747	
Kozoris A	19,856	248
Kramer G D	36,850	1,386
Kramer T J	24,533	47
Krampitz B	1,801	
Krane H J	20,119	735
Kraus I E	12,052	
Krause V M	28,136	
Krawchuk C	15,535	
Krawchuk J	1,133	610
Kraweiw S G	7,247	91
Krazanowski P	10,652	543
Krebs M D	38,470	988
Krieger S M	30,178	
Krishna R	26,623	
Kristalovich L	533	44
Kriwokon H G	15,398	701
Kroeker H	45,054	10,742
Krog B W	21,061	
Kroke L	11,520	
Krueger C A	1,396	
Krueger G	12,840	
Krzyzewski R	5,278	228
Kubicek K	5,877	
Kuehn M E M	16,472	
Kuepper I L	33,001	93
Kuflowski D	10,745	
Kuhl P F J	20,895	
Kuiper J A	5,986	
Kukka P	19,874	
Kulkarni S	28,872	3,233
Kumar M	8,946	
Kumar S	21,434	
Kumka G W	27,789	256
Kump A	19,559	441
Kumpus V	13,202	
Kuntz J A	18,851	
Kuntz M A	18,470	
Kurucz S A	14,673	
Kustaski C G	21,021	
Kvile J P	15,925	1,055
Kwan R W Y	31,251	
Kwast N L	19,253	
Kwiatkowski R	19,646	
Kwok Shing Y	11,757	
Kwong K	15,394	
Kwong M Q	27,402	
Kyler J H M	34,864	583
Kyvrikosaios G	19,873	
L'Hirondelle E	12,519	
Labossiere L	2,516	
Laboucan J L	19,919	
Labree I C	21,306	
Lacey C A	20,204	
Lacey C	11,059	508
Lachance R	33,645	2,053
Lackman J E	14,979	2,649
Ladd T W	32,545	
Ladd W G	26,078	302
Ladouceur M	7,470	
Lafleur J L	25,807	
Lafleur M R	11,289	
Lagrandeur H	25,139	374
Lai C L N	22,083	
Lai D H F	31,513	
Lai J Y L	20,544	
Lai T	19,864	
Lake G M	35,087	181
Lakey W A	18,293	
Lal S	19,881	
Lally P C	31,637	
Lalonde B	19,707	
Laluk R E	24,822	13
Lam B	20,963	
Lam C D	25,181	
Lam J C	20,850	
Lam N M K	26,466	414
Lam P K	29,844	
Lam P K K	31,352	
Lam W	24,601	
Lamb H M	14,643	
Lamb J M	10,258	
Lamb L K	22,739	1,208
Lamb R M	19,807	
Lambert D	2,790	
Lambert L A	29,105	65
Lambert L M	20,129	
Lambert R A	4,076	
Lamberton B M	19,559	8
Lambright D	22,726	217
Lamond C J	13,689	
Lamont P A	23,043	
Lamothe C J	31,018	
Lamoureux P L	20,515	
Lancaster A	8,508	134
Landers M	190	
Landis M L M	16,909	1,587
Landon T	78	
Landry D A	9,729	173
Landry L	7,172	
Lane H	8,599	
Lane M M B	34,667	
Lang D	683	
Lang E	18,045	179
Lang E A	29,440	
Langdeau S	9,410	
Lange E	19,559	
Lange L E	24,571	713
Langer S	26,159	557
Langford D L	18,760	
Langford L	770	2
Langley D A	39,851	2,479
Langley N	1,134	
Langley R G	24,350	8
Langran H	5,557	
Langran J P B	47,076	1,082
Langstaff A L	13,105	
Langton R	21,712	
Langton S A	19,559	
Lanji V	10,600	
Lank G M	19,703	
Lanki G	1,846	
Lanki R	38,131	221
Lannon V M	29,864	3,139
Lansdell J P	38,744	1,275
Lansing S K	21,763	463
Lapierre B A	19,661	
Lapierre R	19,674	
Lapointe E B	24,378	
Larcombe A	12,443	
Larkin S P	15,960	
Larman D	424	
Larocque M A	22,652	
Larocque S H	18,583	
Larose I O	20,119	
Larrea I	3,056	
Larrea M A	30,178	1,106
Larsen K M	22,503	597
Larsen R B	32,378	209
Larson A M	29,823	
Larson D O	28,643	
Larson R	876	
Larusson D	8,315	375
Lashe N J	8,746	
Lashley A	3,577	
Lasota E A	31,423	27
Lasuta A-M	13,614	372
Lasuta J	21,157	
Latimer G M	17,182	
Latter L A	29,588	
Lau A	18,453	
Lau J W	29,016	
Laubental M J	31,228	705
Lauener P A	14,882	
Laughlin C A	14,180	
Laughlin D P	20,093	
Laursen E G	34,518	
Lauzer J-A	13,788	
Lauzon B J	17,934	173
Laverdiere S	21,131	762
Lavery G	19,627	
Law A K S	29,884	
Law J C S	30,297	20
Law K	24,206	
Law L H	6,559	
Law M K	20,106	
Law S M	36,142	1,309
Law S M	31,317	8
Lawley K B	24,279	
Lawley P	18,239	
Lawlor L K	24,891	4,280
Lawrence D	26,279	
Lawrence E G	43,913	5,870
Lawrence K	17,332	
Lawrence R S	31,579	998
Lawrence W J	44,619	3,740
Lawrie J L	13,915	195
Lawson J	21,711	
Lawson N	270	
Lawson S J	15,633	
Lawton J P	22,016	
Layne A	10,638	
Lazzari H	12,080	
Le Boulaire K	20,957	
Le-Blevec J A	20,733	
Leadley D	19,559	
Lean P M	28,640	
Lean T P	37,657	
Leaney A P	17,624	438
Leatherdale F	8,523	
Leblanc L	2,887	
Lebrasseur S	27,367	1,131
Lebrun J A	22,223	
Lebrun L J	30,787	
Lecappelain K	30,312	5,364
Lechner M	27,831	
Lecky K M	20,108	
Ledger K E	8,599	
Ledson C J	20,432	8
Leduc C M	17,223	159
Leduc L	6,295	531
Ledwidge A T	16,945	
Ledwidge M B	51,407	84
Lee A	2,849	
Lee A	7,140	
Lee A W K	30,644	
Lee C	34,877	1,780
Lee C	1,331	
Lee C W	29,700	
Lee C A	18,740	
Lee D	16,958	
Lee D A	20,595	
Lee D K O	29,659	
Lee D M	6,653	
Lee D W H	30,033	
Lee E M	33,001	
Lee E S L	30,732	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Lee H E	30,326	2,626
Lee H K	43,132	
Lee I C	19,309	
Lee J	65,294	53
Lee J F H	29,706	
Lee K	14,737	
Lee L	4,312	51
Lee L	19,615	
Lee L G	20,260	1,208
Lee M	28,498	
Lee M	20,105	
Lee R	26,679	
Lee R	20,099	268
Lee S	20,119	
Lee S	30,580	
Lee S	19,328	
Lee S S	19,559	
Lee S T L	29,436	
Lee W H	20,294	
Leech D N	22,780	8,450
Lees P	19,537	31
Lees R	23,123	
Lefebvre P E	19,646	
Lefevre F I	21,291	
Leflar C L	28,708	
Leflar M S	35,527	
Legault J	4,606	
Legg D	6,122	214
Leggett R	19,516	
Lehman I	18,448	
Lehner E G	30,178	
Leier O	14,026	
Leins J	43,860	3,041
Leiske E E	4,462	
Leitch A	7,941	971
Leitch A B	17,083	
Leitch R	15,296	33
Leith J E	15,191	1,662
Leladhar-Singh M J	30,346	
Leladharsingh E	3,508	
Lemaire L M	10,768	
Lemarchand R	22,587	
Lemiski S A	36,142	3,799
Lemke E	12,270	2,644
Lemp A	27,920	
Lenci P A	15,149	1,119
Lennan R	2,593	
Lennon S E	21,251	1,662
Lennox K W	30,207	489
Lenti M M	26,563	44
Leonard K D	22,096	3,075
Leone F	3,121	
Leong B B Y	22,170	
Leong C C L	31,831	
Leong P	16,264	
Leong R H	20,086	
Lerner K J	36,665	586
Lerner M	19,645	635
Leroux M	3,964	
Lesperance M	3,236	
Lester P	7,661	30
Letendre B	22,057	
Letendre C A	10,133	
Letendre D R	25,910	
Lett D	1,343	
Leung G Y S	31,615	
Leung J	32,424	1,283
Leung J	19,714	
Leung K	19,060	
Leung L	5,762	
Leung S S	22,241	
Leversage J	29,871	2,681
Levesque M E	16,973	32
Lewin N D	1,081	
Lewin R	17,768	
Lewinson E E	23,332	
Lewinson P W	37,201	
Lewis A P	260	
Lewis C L	17,562	2,139
Lewis D E	22,286	
Lewis E M	21,547	
Lewis G	31,557	
Lewis K	26,157	201
Lewis K	22,787	
Lewis M M	36,493	7,038
Lewis P	29,727	
Lewis P	17,391	
Lewis R S	21,607	
Lewis S	18,922	
Lewis Y	10,192	
Lewthwaite E	16,356	
Ley K S	20,119	
Ley L R	17,181	
Leybourne G E W	586	
Leyland A	30,044	
Leyland W V	30,110	
Leys D A	20,207	
Li J H W	30,919	
Li R K	30,652	
Liatiras G	20,277	
Lightbody M A	45,376	7,763
Lilly E	18,129	
Lim C	2,243	8
Lima S A	18,748	
Lindemann R G	30,106	700
Lindgren G M	34,141	
Lindsay A D	9	
Lindsay D M	30,910	3,912
Lindseth C E	12,704	270
Lindsey-Smith K	4,171	
Lindstrom R H	13,480	
Linge F R	46,473	
Linn D	21,061	
Linn J M	14,580	798
Linnen J	14,253	40
Linstead M D	31,085	1,024
Linton J	26,942	
Linton K	3,699	
Liong L K	28,546	
Lipinski Z	15,204	
Liska O O	20,119	
Litster S	1,392	
Little A A	22,294	271
Little E M	39,791	1,806
Little K L	15,398	
Little S	12,743	862
Little S G	77,762	
Liu L	20,715	
Liu W T M	30,580	
Liu Y T	30,153	
Liverpool L D	30,815	
Livesey R	33,743	831
Livesey S D	20,271	
Livingston D L	30,178	907
Livingstone D	21,025	
Lizee A M	14,785	
Llewellyn C	20,208	
Lloyd C	30,180	
Lloyd D	20,006	902
Lloyd D	18,194	
Lloyd D E	53	
Lloyd D G	32,261	
Lloyd M K	26,284	1,509
Lloyd S C	8,086	81
Lo P	33,481	1,643
Lo Y F A	29,942	
Lo Y N A	29,294	
Lochan A	22,066	
Lochbaum J	7,834	49
Lock B	22,793	107
Locker W F	58,443	3,785
Lockie N	29,131	1,155
Locking L G	23,252	
Lockstead V	14,043	266
Lockwood M	21,061	
Lockyer J D	32,808	
Lodge J	4,284	
Loewen A	4,489	116
Loewen B N	30,718	
Loewen E	4,809	
Loewen F R	15,242	
Loewen R J	32,462	236
Loewen S A	20,119	145
Loftus P T	2,391	
Logan D A	32,955	766
Logan J	2,408	212
Logan L D	39,098	
Logue T	25,917	
Logue T	4,792	
Lohnes B	13,818	1,040
Lohnes C	12,417	39
Lohr V L	20,991	
London D E	32,036	371
London J	6,530	
Long J L	27,236	
Long S	28,167	350
Longland C F	6,156	
Longo C	7,419	
Lord H	2,286	
Lord L V	22,188	
Lord W L	19,915	
Lorenz U	21,584	3
Lorenzi B W	28,193	
Loth P E	9,727	
Lothian I J	29,986	
Lou-Poy W H Y	8,863	
Loucks A R	28,955	953
Loudon P N	430	
Loughery M E	18,134	147
Louie B P W	20,996	
Louie K	28,612	1,489
Loutit L	860	
Love M F	29,687	
Lovelace C J	68,517	10,349
Lovelace M M	21,276	108
Lovering P	5,080	
Low C	26,487	
Low C	9,931	
Low L	850	
Low S L	24,740	346
Lowden A G	80,916	4,066
Lowden B	22,016	185
Lowe-Heistad M E	2,335	
Lowe E	29,834	
Lowe G R	49,005	456
Lowood J	17,394	
Lowrie K R	23,644	14
Lowrie L J	16,045	
Lowrie M P	21,123	
Lowrie S Y	33,001	1,911
Lowry D	20,092	
Lowther E V	33,481	2,341
Lu S	1,881	
Lucas E	33,001	1,933
Lucier K	19,112	
Lucke P G	5,828	
Luckhart J L	25,827	675
Luczak S	73	
Ludeman P	13,853	
Ludvigsen G	19,969	
Ludwig D E	19,559	
Ludwig I L	17,159	1,000
Lugsdin J G	71,829	5,998
Lui K C	32,590	
Lui S	26,185	
Luke A A	20,363	18
Lum J	14,381	
Lund J E	20,377	1,993
Lundbek S P	18,968	10
Lunde D C	9,985	
Lundy V	21,183	
Lunny W	21,792	
Luschnat F	20,096	
Lussier D A	14,539	
Lussier G N	473	
Luttrell M J	3,384	
Luty W A	17,898	
Lutz M R	9,135	
Luxich L J	22,508	
Lyall D J	30,963	172
Lynch S A	872	7
Lynn C M	19,981	
Lynn D	4,638	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Lyon C F	23,805	
Lyon E M	21,634	
Lyons L	31,379	
Lysaght P	68	
Ma M S	19,406	
Ma R W	24,206	
Mabey M P	34,864	484
Mac Gillivray K	4,926	
Mac Gougan L	4,939	339
MacAranas J	8,237	
MacBeth V F	34,725	14
MacCallum R G	41,352	517
MacDonald A B	27,445	9
MacDonald A L	9,369	
MacDonald B	9,660	
MacDonald C E	36,375	155
MacDonald D	16,897	
MacDonald D	17,567	
MacDonald E	27,499	
MacDonald E C	30,967	2,040
MacDonald F	1,878	
MacDonald G	6,087	
MacDonald J	28,905	
MacDonald J A	33,574	1,525
MacDonald J A	32,013	
MacDonald J	8,534	
MacDonald K	10,187	1,732
MacDonald L D	29,942	
MacDonald L M	26,374	
MacDonald M A	5,647	
MacDonald M J	16,634	695
MacDonald M S	6,020	
MacDonald P V	12,234	
MacDonald R	39,344	617
MacDonald S	8,841	
MacDonald S	9,470	
MacDonald V	33,448	289
MacDonell H	5,754	
MacDougall J J	31,872	1,528
MacDougall J-A	8,969	
MacDougall M R	36,142	3,821
MacElhinney L M	30,265	
Macey J	2,591	650
MacGillivray P A	14,661	
MacGregor I J	33,001	8
MacGregor L	21,192	
MacInnes J	33,289	
MacInnes M	33,001	
MacInnes N E	32,217	1,861
MacInnis S H F	327	
MacIntosh J H	5,645	
MacIsaac H M	37,611	
MacIsaac M	8,710	
MacIver C	39,525	5,212
Mack B E	6,132	
Mack D V	37,649	3,629
Mack E	26,574	
MacKay C	21,486	38
MacKay J E	52,994	7,105
MacKay M	27,843	
MacKay N I	36,260	
MacKay R D	20,946	
MacKay S	16,027	141
MacKenzie C	5,000	
MacKenzie D S	31,872	1,829
MacKenzie M J	26,257	153
MacKenzie M J	27,145	40
MacKenzie S R	33,594	
Mackie E	20,157	
Mackie G A	16,814	
Mackie G J	20,119	158
Mackie J M G	19,735	
MacKill S A	15,392	
MacKinnon K	1,138	62
MacKinnon M J	7,679	
MacKlem S	7,538	
MacLaren S R	22,016	
MacLauchlan D E	32,036	666
MacLauchlan K	20,597	394
MacLean A G	1,890	
MacLean E M	22,573	

	Salary $	Travel $
MacLean J B	29,817	
MacLean J	9,707	
MacLean W M	48,127	4,033
MacLean W M	20,119	
MacLellan M M	19,676	270
MacLellan S	10,279	
MacLennan M	19,682	
MacLeod B L	1,963	
MacLeod B M	26,922	
MacLeod C	2,012	
MacLeod C R	20,316	
MacLeod D L	34,170	
MacLeod I R	19,870	
MacLeod M G	24,973	1,022
MacMillan G P	11,138	
MacMillan J C	21,666	
MacMillan R	32,131	2,440
MacNamara J	599	
MacNamara M	2,824	363
MacNaughton P	21,061	
MacNeill B T C	16,113	
MacNeill D L	3,834	
MacPhee D	23,088	44
MacPherson E C	47,537	
MacRae E	15,057	553
Maddaford H	20,119	8
Maddison A E	34,141	1,636
Madill D	24,369	193
Madsen D	19,443	2,057
Madsen M D	28,670	290
Madsen P	21,682	
Maduro S F	13,628	59
Magdanz R	21,163	489
Magee D M	14,942	1,984
Magee P	9,632	618
Magnus I	4,180	
Maguire E	11,956	
Mah B J	6,609	655
Mah H C	5,647	
Mah J	13,768	
Mahadeo R	2,630	
Mahara G H	26,494	
Mahon W B	35,678	42
Main B	28,838	2,675
Mainprize S A	251	
Maion A E	587	
Mair M	18,196	
Mairs P	1,487	144
Mak A	24,166	
Makton M	33,707	
Malanowich N	6,618	
Malcolm L	19,289	
Malen L	33,997	
Malfair A	24,885	1,654
Malkin G H	15,747	
Malleson G	16,648	321
Mallett M G	6,073	
Malm W J	21,234	
Malmberg S L	33,001	2,699
Maloff M	7,250	
Malone A A	26,906	8
Malone S M	20,480	
Maloney N E	21,256	323
Malovec A L	19,229	
Malowney M L	33,001	2,408
Maloy E M	31,115	
Maltby R	34,722	1,692
Man K K	33,481	
Man W C A	32,271	
Manarin J R	9,752	306
Manchester P M	6,594	
Manderson M	1,579	
Mandryk J C	18,922	
Mandryk S M	24,822	1,535
Mangel A	2,563	202
Manky E E	20,119	23
Manley J	17,921	862
Manly P	3,364	
Mann A	10,635	
Mann B	15,410	
Mann G	827	

	Salary $	Travel $
Mann L	29,812	
Mann R	7,866	
Mann R B	7,508	
Manning D W	28,813	1,485
Manning J L	18,567	
Manson A G	27,796	88
Manson J C	29,522	
Manzer O A	19,342	
Maplethorp P	33,001	224
Mar G	18,272	
Marcano G	31,647	
March S L	14,901	
Marchand M E	30,215	97
Marchessault H	13,804	
Marcotte P A	5,319	39
Marcuse S A	23,799	285
Marechek D A	18,272	
Margalikas N J	19,406	
Marino D V	7,950	
Mark G R	21,487	
Mark N	22,954	
Markland D M	20,119	246
Markle G P	23,006	
Markle N E	19,559	
Marks D C	28,612	663
Marocchi A E B	12,131	637
Marple C M	16,379	400
Marques Da Silva S	3,386	
Marriott C A	31,761	1,110
Marrs A J	20,656	
Marsh H W	23,500	
Marsh J	4,021	
Marsh R J	62,864	10,925
Marshall B	532	
Marshall E E	25,480	1,896
Marshall E N	30,174	
Marshall J E	12,239	1,605
Marshall J	16,810	66
Marshall K A	26,855	1,591
Marshall L E	30,207	2,600
Marshall R	13,774	
Marshall R T	22,569	16
Marsolais T M	1,300	
Martelli V	17,952	
Martin C D	36,259	
Martin D F	20,075	
Martin D F	23,615	
Martin D A	1,567	
Martin E	21,010	
Martin F	21,583	
Martin I	30,942	
Martin J C	30,178	2,006
Martin J	7,789	
Martin K E	15,913	51
Martin L M	31,738	2,364
Martin L P	32,000	1,072
Martin M A	27,038	
Martin M A	38,806	6,140
Martin M J	33,571	1,205
Martin P J	20,470	
Martin P M	4,514	97
Martin P D	9,247	64
Martin S C	868	206
Martin S D	28,612	
Martin S L	21,716	
Martin W C	32,584	
Martindale D	32,036	539
Martindale J	19,559	
Martindale J	19,981	233
Martinow L G	29,285	
Martison P	1,045	
Martyniuk D M	29,272	2,244
Maruca N	256	
Marwood M E	28,628	804
Maryniak G	33,481	2,424
Maschio M	10,084	
Mashiana S K	20,278	
Mason B	10,091	405
Mason C	10,223	
Mason G	7,837	72
Mason J M	22,102	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Mason W A	23,930	
Massey E	301	
Massey S R	27,731	639
Masterson W R	26,679	70
Masunda M A	31,891	
Matheson T A	24,063	
Matheson T L	19,394	
Mathieson B J	21,094	668
Mathison J	7,640	
Matkin S	19,608	
Matkovich B A	20,119	40
Matkovich E A	12,972	
Matovich R	26,181	413
Matthews D S	34,134	5,750
Matthews J P	31,872	589
Matthies L	34,141	1,449
Mattie D	5,029	
Mattson L R	31,108	2,031
Mattson M	27,180	
Mattson R	28,144	157
Matusiak K M	6,195	289
Maun R K	18,568	
Mawji R	13,262	
May-Rashke B	8,704	
May G A	97	
Mayer F	30,264	2,644
Mayers D	75	
Mayert L	22,177	
Mayo B E	22,240	
Mazure M A	15,004	
Mazzei F A	28,554	
Mc Arthur B A	32,622	1,737
Mc Ilwain J W	21,939	
McAllister K M	34,532	1,909
McAllister N	24,303	648
McAllister S	22,434	
McAlpine A R	9,387	
McAvoy C L	24,860	
McBeth A	18,764	16
McBeth B	13,984	1,060
McBeth C A	18,909	
McBride A K	8,366	
McBride D J	31,878	1,893
McBride P R	4,462	
McBryan C H	24,061	
McBurney A H	19,559	
McCabe P M	30,402	
McCaffrey M J	29,885	4,399
McCaig D L	20,119	
McCaig K	3,869	35
McCaig K W	37,990	
McCallion C	14,788	1,393
McCambridge D	17,318	
McCannon E M	5,901	
McCarron K C	29,356	
McCarron K D	28,291	1,018
McCarthy E	37,457	1,955
McCarthy J	9,202	1,372
McCarthy K M	1,535	
McCarthy M	10,457	655
McCartney M J	33,481	1,157
McCarville L	7,364	
McCasin E M	22,993	
McCaskill G L	33,889	
McCauley B L	19,549	
McCloskey P B	23,667	
McCloud P C	29,555	819
McClughan R M	33,481	2,878
McColl A	31,603	
McConachie D	18,814	1,484
McConnell I A	40,890	6,463
McConnell S	3,036	
McCorkindale H M	9,824	256
McCormick E L	2,206	
McCormick L L	44,445	667
McCormick M	20,027	
McCracken C	6,087	
McCrory C	2,489	94
McCue K	16,488	
McCue K	9,968	
McCulloch H L	19,724	
McCullough B	9,327	
McCullough J C	6,637	550
McCusker A	18,052	
McCusker S A	22,475	
McCutcheon J R	643	
McDannold G C	19,833	
McDiarmid E M	3,492	
McDonald A D	28,167	908
McDonald B	16,226	
McDonald C I	30,278	
McDonald D C	34,649	431
McDonald D G	20,840	
McDonald D D	5,917	
McDonald E	9,747	
McDonald E F	19,405	
McDonald G F	33,001	2,939
McDonald L	21,970	
McDonald L	15,573	93
McDonald M R A	25,947	1,332
McDonald O	18,638	133
McDonald R A M	18,356	
McDonald S	13,265	
McDonald T J	9,615	58
McDonnell L	24,142	
McDougall G	21,960	
McDougall P	1,245	
McDougall S	28,883	2,259
McDowall D	15,353	
McDowell M F	4,700	
McEachern J I	35,640	503
McElroy K R	21,474	16
McEwan P J	39,598	
McEwen E M	19,671	
McEwen M H	3,823	
McFadden E	21,830	
McFadden J W	19,559	
McFadden M J	31,500	
McFadden P	10,305	51
McFadyen R	22,881	
McFadyen W	19,784	
McFadyen W I	17,799	
McFarlane C P	21,685	8
McFarlane M E	21,583	
McFarlane R A	37,440	
McFarlane S L	18,520	810
McFarlane W J G	73,532	225
McGann H R	50,737	7,710
McGavin M A	21,670	122
McGeachy M L	21,761	
McGee D	5,930	332
McGeown M E	19,559	
McGhee J M	4,563	
McGill M	1,870	
McGillivray D L	32,539	2,068
McGinity A M	12,427	
McGinn V	2,131	
McGinnis D M	28,375	
McGlone P	7,842	
McGuire P	14,311	
McGuire V M	19,919	
McHallam S A	40,750	
McIlroy G	29,494	
McIlroy S D	19,559	30
McIlwee J M	19,970	3,059
McInnes C C	17,297	438
McInnes G B	36,761	13,238
McInnes G W	1,911	
McInnes L R	20,199	
McInnes W O	72,335	4,515
McInnis A	19,711	
McIntosh D L	11,553	
McIntosh H B	25,778	
McIntyre B	7,910	568
McIntyre D M	19,987	
McIntyre F S C	32,326	
McIntyre S E	30,996	62
McIntyre V M	17,191	
McIvor M	32,036	625
McKay A A	4,646	640
McKay D	2,732	
McKay D J	30,079	1,501
McKay E	34,138	2,968
McKay J	4,149	99
McKay L G	16,421	245
McKechnie K M	13,326	
McKeen D	2,232	
McKellar D E	9,881	762
McKelvie H E	27,180	
McKelvie M	14,727	
McKelvie P G	4,561	
McKenna J S	35,592	1,418
McKenna K	11,249	
McKenna M J	2,866	
McKenna T J	34,864	40
McKenzie A J	33,481	1,849
McKenzie J P	32,369	647
McKeown A	10,567	
McKerchar C C	21,249	
McKewan L L	33,001	1,711
McKillop K	12,464	
McKinney E A	21,600	5
McKinney L	19,559	
McKinnon J	19,842	
McKinnon L	18,625	
McKinstry D	30,693	685
McLachlan A	19,594	344
McLallen A	398	174
McLaren D L	21,063	
McLaren M	33,137	1,038
McLarty L C	25,821	1,286
McLaughlin A S	22,016	
McLaughlin J I	33,494	887
McLaughlin M	5,160	599
McLean H A	21,085	1,820
McLean K F	12,657	
McLean L R	19,584	
McLean M L	18,577	
McLean M L	30,273	109
McLean T E	24,389	
McLean U	14,221	
McLellan G	31,024	
McLeod B F	11,026	970
McLeod M	8,469	
McLoughlin T	42,584	
McMahon A P	28,438	
McMahon J D	21,061	
McMahon T L	18,631	8,949
McManus M	19,674	434
McManus P A	20,119	
McMaster H	2,822	
McMillan C L	271	
McMillan C	1,471	
McMillan E	9,499	
McMillan H A	34,746	2,360
McMillan L A	22,570	1,903
McMillan N E	474	
McMitchell C L R D	23,792	33
McMurchy B	19,336	
McMyn L M	23,678	
McMynn L A	670	
McNabb A E	21,676	73
McNabb E	20,612	532
McNabb E G	21,507	
McNaughton L	14,874	
McNeil D M	34,739	380
McNeil R	21,489	
McNeill C	17,325	
McNeill C	6,859	
McNeill M	16,316	
McNicol S J	27,418	
McNicoll G	27,541	
McNie R A	22,297	29
McPhee J	20,634	
McPherson S M J	15,620	1,395
McQueen A S	16,966	
McQuhae K L	373	
McTaggart S J	17,545	66
McTaggart T	2,343	208
McVeigh J J M	4,274	315
McWilliam L M	21,441	
McWilliams F	12,985	
McWilliams M	8,374	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
McWilliams T	23,878	
Meade R G	29,980	
Meadowlark C	859	
Meadows I D	22,389	
Meakes N J M	32,583	511
Mebs M E	33,481	2,538
Meclaw S M	34,048	2,730
Mecredy R D	22,016	
Mede D	27,351	
Medford K A	35,316	42
Medford M K	22,002	8
Medwid B M	29,171	
Meehan-Danesin R L	20,119	41
Meek B D	11,720	1,052
Meekison W G	80,595	6,094
Meerkerk M	2,889	
Meierhofer T V	30,207	8
Meijll T	31,121	
Meilicke L J	19,927	
Meilleur B S	10,925	
Meiners D J	34,864	531
Meints P D	19,618	
Melder C R	31,824	
Meldrum A	21,448	
Melideo J	20,691	
Melin A K	15,519	
Mellon E	16,552	41
Mellows C S	28,601	1,306
Melrose N	16,930	111
Meltzer N	12,419	
Melville M	27,256	8
Melvin B J	23,519	433
Melymick D M	28,388	659
Mena M-P	18,272	
Mendoza E M	25,835	
Mensah F A	29,812	
Mensah G	30,347	
Menzies N	20,210	
Mercer G A	31,872	1,772
Mercer J	12,998	
Mercer L	19,812	140
Merchison L H	21,674	
Mercier B J	6,876	192
Meredith B J	41,792	70
Mergaert W	30,924	3,701
Merius J R	101	
Merriott G I D	23,076	
Merritt H	17,114	3,716
Merryweather F W	19,789	
Messier S	13,020	
Mest Edee	7,764	
Metanczuk T	19,485	
Metcalf E E	17,833	
Mets D A	31,456	96
Metzger D W	31,093	
Meunier C J	49,951	2,406
Meyer M T	19,802	
Meyer T L	11,940	
Michaud T M	5,851	
Mickelson M J	20,119	
Micona M D	17,247	
Middleton G	40,904	
Middleton G A	31,777	
Middleton H	2,143	
Middleton L	15,621	
Middleton M A	35,548	593
Midwood B W	21,822	
Miles S	15,705	755
Millar E	33,061	
Millar J C	21,061	214
Millar J	61,274	5,470
Millar K	8,993	629
Millar M E	17,377	108
Millard C	34,138	14,918
Millard E J	7,651	
Millbank G G	41,652	1,928
Millen A M	3,052	
Miller A M	33,481	
Miller B D	21,930	
Miller B L	17,795	
Miller D	6,447	

	Salary $	Travel $
Miller D L	24,130	
Miller E	17,762	42
Miller G M	19,717	
Miller G L	443	
Miller H	23,119	15
Miller J E	20,119	
Miller J P	18,733	
Miller J	29,010	113
Miller K	17,929	1,910
Miller K L	18,320	3,094
Miller K R	39,851	2,100
Miller L	15,525	
Miller L D	32,818	1,719
Miller M A	21,685	
Miller M G	33,781	1,024
Miller M K	28,602	
Miller N-J	31,085	2,690
Miller P	19,598	
Miller R	3,756	
Miller S	33,359	
Miller S J	21,763	
Miller W M	35,750	105
Millman K	18,272	
Milloy G M	22,016	
Mills A	29,737	
Mills A M	23,117	
Mills B	2,335	
Mills C	2,232	
Mills D V	22,435	
Mills J M	33,992	2,644
Mills M M	31,747	
Mills S	12,759	
Millward Y M	33,001	2,704
Milne C L	18,881	
Milne P R	20,027	
Milner D	26,316	594
Milstone C M	27,340	1,159
Minato N T	3,634	8
Minckler B	4,068	
Minnery C J	33,305	
Minnery D L	13,412	
Minnie S	8,508	
Minnie S L	4,885	
Minovitz O	65,259	953
Minshall R C	26,855	5,541
Minshull H	36,014	
Mintak J M	19,559	8
Minter N	17,116	2,271
Mintz G	11,768	
Mireau L L	21,327	
Misko C A	19,559	
Misky A	8,374	
Mitchell A L	23,818	129
Mitchell C A	33,001	258
Mitchell D	14,588	55
Mitchell D	4,568	226
Mitchell D	15,788	681
Mitchell D C	29,958	
Mitchell E	16,345	
Mitchell E F J	31,868	274
Mitchell E M	4,045	
Mitchell J	15,366	777
Mitchell L E	22,797	
Mitchell L G	30,979	
Mitchell M	6,415	168
Mitchell M	2,135	
Mitchell M P	13,476	16
Mitchell R	589	
Mitchell R	20,541	
Mitchell V J	20,654	
Mitchell V L	30,108	758
Mithani S	12,273	
Mitten M A	9,956	2,633
Mittler B J	32,610	
Mittler J	6,945	364
Miyamoto S	20,040	
Miyoshi K K	33,407	79
Miyoshi V J	31,485	
Mobley C H	148	
Mochulsky K M	18,880	
Moczo J	19,672	

	Salary $	Travel $
Moe W D	31,450	
Moffat B J	6,272	
Moffat C A	29,062	1,873
Mogensen G L	21,596	
Mogg J M	27,547	34
Mohipp A	38,099	
Mohr C	27,887	1,016
Moi R A	32,364	
Moilliet E G	20,119	
Moir R J	13,078	
Moise S	13,037	41
Molendyk D F	15,824	
Molley J	20,236	
Molnar C K	35,394	
Moncrieff L	24,269	44
Moncur J	10,160	
Mondor D F	17,782	
Mondor R E	24,140	
Money J	48,754	1,505
Mong J	18,784	
Moniuk B	19,325	
Monk L A	14,020	
Monkley L	22,107	
Montagnaro R	10,763	
Monterey L E	31,579	29
Montgomery G G	12,179	277
Moodley S	19,159	
Moon P T	33,448	
Mooney C	2,063	59
Moorby K V	28,866	1,646
Moore A J	21,886	
Moore B	14,181	
Moore B L	28,821	2,600
Moore C	22,100	34
Moore C	19,867	
Moore F E	4,913	
Moore J D	22,088	
Moore J K	23,748	
Moore J R	29,560	
Moore K	18,821	
Moore K	14,878	
Moore K G	25,685	
Moore L D	33,492	
Moore P A	33,001	1,540
Moore R A	20,119	8
Moore S	7,035	
Moore S C	17,452	
Moore S G	18,471	
Moore S L	19,469	
Moore S A	7,904	
Moore T R J	33,590	2,430
Moore W	17,517	500
Moorehead W P	82,729	4,471
Moorman P	26,741	3,258
Moran N A	18,625	
Moran T	29,727	327
Morash C G	19,498	
Moreau D J	28,612	1,025
Morefield L	8,674	
Moreland A	18,839	
Moreno M M	881	
Morgan C A	32,400	1,319
Morgan D W	1,961	
Morgan P D	533	
Morgan R N	36,593	962
Moricky B	46,343	3,516
Moricz M	37,283	
Morisette K G	29,554	29
Moritz B L	19,878	1,270
Morley A P	34,891	
Morley D R	36,422	2,169
Morley G A	30,867	
Morneau S P	13,666	
Moro T M	29,895	
Morris F	487	
Morris G	4,662	
Morris G E	19,217	246
Morris M	17,824	14
Morris P M	10,315	186
Morris S R	20,865	
Morrison B	19,548	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Morrison B A	29,862	
Morrison C G	28,303	1,242
Morrison D	19,559	
Morrison J	31,237	
Morrison M	20,215	
Morrison M	20,119	
Morrison N J	33,481	
Morrison S A	1,972	
Morrison T M S	19,889	8
Morrison V J	13,860	
Morrison W J	787	
Morrogh M L	31,558	92
Morrow A B	38,734	
Moses S J	5,820	765
Moshier A E	23,289	
Moslenko B W	19,371	
Moss H N	17,419	
Moss M A	18,272	
Moss R K	37,595	325
Mota L	7,289	
Motruk M	8,565	1,509
Mould D	28,143	1,290
Mouldey K W	21,952	
Mountain D	14,561	1,444
Mousseau L C	19,420	
Mowat G C	28,653	45
Moxon A L	33,001	1,401
Moy W W	48,062	743
Moyes E	36,096	500
Moynihan S	10,005	
Muckalt S M	19,614	
Muckersie D	207	
Mueller M	19,425	
Mueller S A	30,271	
Mugford M	33,481	1,011
Muir C D	10,927	8
Muir D	3,404	291
Muir D	5,311	117
Mulhall B	11,778	
Mulhall J	2,351	
Mulhall J	17,465	
Mulholland E B	30,907	
Mullane L	25	
Mullane L C	7,668	
Mullen C A	6,383	
Mullen D K	34,822	200
Mullin J D	18,656	602
Mulrooney M R	28,167	988
Multari G	53,066	1,543
Mulvaney J	5,573	
Mundy W	16,211	2,730
Munk D W-R	21,950	
Munk K	2,747	
Munkley P	301	
Munn E R A	21,341	
Munn S B	6,136	
Munro C A	9,610	295
Munro D A	19,538	30
Munro E M	19,997	
Munro K R	14,644	
Munro R A	58,596	1,212
Murden C C	17,226	
Murden D	28,988	
Murdoch A E	28,167	136
Murgatroyd M	19,677	
Murji M N	9,596	
Murji N	16,789	
Murji T N	9,731	
Murkin S D	31,994	3,083
Murphy B C	21,683	
Murphy D C	29,898	
Murphy D M	20,611	
Murphy D R	28,105	29
Murphy J	34,796	777
Murphy K A	15,084	
Murphy M L	17	
Murphy M H	15,462	
Murphy N I	28,613	
Murphy P	4,298	
Murphy P	627	
Murphy S L	8,968	1,440

	Salary $	Travel $
Murphy T M	28,397	
Murphy W	6,086	
Murray A D	28,612	612
Murray J	19,071	156
Murray M	18,795	
Murray R M	13,353	
Murrell G W	19,961	
Murtough J A	10,336	
Music R G	24,032	
Muxlow K L	34,141	8
Myatt M	19,791	
Myers B A	33,481	2,269
Myers C M	20,892	
Myers D C	22,235	
Myers L	30,178	2,380
Myers M	11,120	461
Myers M	18,993	
Myers V M	34,141	522
Myles J M	21,683	
Myran P	19,870	
Myring B	1,964	110
Myttenor A L	20,108	
Nadeau M J	16,098	
Nadler M	19,678	1,897
Nadort L	2,431	
Nafziger S	5,553	936
Nagel M M	38,186	
Nagle C M	33,825	
Naidu M	794	
Nakashima L T	30,828	1,433
Nance R G	32,089	
Nantes S D	24,533	431
Napora C W	20,522	34
Nash J	22,419	
Nash K	1,375	
Nash L	4,686	
Nason J M	11,146	
Natarajan M	65,262	
Natsuhara R K	6,974	601
Naylor D R	22,455	
Naylor F W	19,710	
Neale M	539	
Nedohin T	12,325	
Nedzelski C M	11,340	
Nee R	21,273	
Neeson G	35,523	
Neff C M	13,130	26
Neff D	21,495	
Neff R F	22,662	
Neighbor C L	31,579	6,934
Neil L A	27,088	
Neil T O	41,312	106
Neilson P W	4,174	
Neish S	19,465	
Nelin R G	24,347	
Nelkenbrecher L M	12,046	
Nelson B	220	
Nelson G E	24,320	
Nelson G J	34,234	9
Nelson G L	9,580	
Nelson H	4,676	1,274
Nelson K	30,172	
Nelson R	7,616	
Nelthorpe C M	19,063	
Nemeth J E	2,469	
Nemeth L	18,922	
Neptune A	887	
Neptune H	29,464	
Nesbit H	214	
Ness P	1,682	110
Nestegard S M	23,242	
Nettleton C E	12,798	636
Neu C	19,210	
Neufeld N P	16,536	
Neumann G	9,107	188
Neumann O A	21,618	
Neumeier D I	21,627	
Neville J B	38,180	2,034
Neville S C	19,532	11
Nevins K	3,588	
Nevins N H	39,717	680

	Salary $	Travel $
Newall D R	36,761	753
Newbery S	22,013	
Newbury J E	22,094	
Newby L	464	
Newell D E	16,550	3,530
Newman L M	16,023	8
Newman R D	13,877	726
Newson E C	17,561	
Newton B	7	
Newton T E	31,872	484
Ng A	24,206	
Ng L	19,471	
Ng L	16,227	
Ng M C H	23,197	
Ng P	21,635	
Ngai L	6,784	
Ngai R R N	16,722	
Ngai T	28,612	56
Ngan P	30,941	1,435
Ngen S Y	30,669	
Nicholas J J	30,220	
Nicholby M	19,920	
Nicholl T	445	
Nicholls C	13,850	159
Nicholls D L	21,719	
Nicholls K	17,650	
Nichols B	16,697	
Nichols D E	19,518	
Nicholson L	12,693	
Nicholson L	12,346	590
Nickel D	20,068	
Nickel H B M	30,616	
Nickel R E	26,157	410
Nickolson L M	19,499	
Nicol A	68	
Nicol S T	29,643	
Nicol W W	30,401	294
Nicoll E	5,477	72
Nicoll J M	43,937	5,124
Nielsen A Y	30,287	42
Nielsen R	30,322	
Niemi C	11,460	805
Nietzel F A	20,162	
Nilsson K A	28,612	564
Nilsson N A	21,261	1,076
Nimmo D W	35,753	
Niven D	6,393	117
Nivins D A	20,111	
Nixon J	14,223	1,790
Noble A L	18,908	
Noble L	4,657	
Noden J	8,411	
Noga M C	21,265	
Nolte R M	30,257	
Noone J	19,445	
Nordh C	31,127	743
Nordhoff C	30,389	
Nordli B	13,258	
Nordquist F M	32,883	928
Norman B R	31,558	3,369
Norman L L	23,189	
Norman S M	5,330	
Norman V J	30,999	1,224
Normey M I	29,340	443
Norris B D	29,131	78
Norris S L	29,241	47
Norsed V M	19,559	
Northey B A	10,856	754
Nours E	22,496	88
Novak B	762	
Novak M A	19,531	
Novak M G H	28,933	248
Nowlan D L	34,141	
Noye L	20,050	
Noyes S S	22,791	
Nugent M	22,207	3,533
Nugent S H	7,551	
Nunes-Vas C	20,552	
Nunns B J	28,029	
Nurcanli W D	29,518	
Nurenberg J	19,707	

MINISTRY OF HEALTH -- Continued

	Salary $	Travel $
Nurse T	30,799	
Nutt G B J	20,332	
Nuttall G	52,398	2,894
Nyberg D K	20,045	
Nyberg R	26,623	
Nygaard-Petersen B	23,964	111
Nygard L O	22,582	
Nystrom D C	32,178	
O'Boyle E M	378	
O'Brien M A	23,207	8
O'Brien M J	26,003	
O'Brien R F	30,178	643
O'Byrne B P	23,784	
O'Connor E	32,074	
O'Connor J	25,363	132
O'Connor L J	20,728	
O'Donnell M F	43,176	381
O'Donnell M	14,385	3,405
O'Donnell P	21,676	
O'Gorman J M	1,885	
O'Grady D	19,084	1,313
O'Hara G A	21,061	
O'Kane C M	29,459	
O'Mahony M	27,189	1,097
O'Neil B	7,431	
O'Neil M M	21,268	596
O'Neill D	30,610	
O'Neill P	28,612	484
O'Reilly G	28,419	
O'Reilly K S	4,723	
Oberheide R	48,060	835
Oborne D	6,001	
Ochoa S	19,265	
Ochs G R	16,591	1,192
Oculto C	31,674	
Oddie B	19,119	
Ogden I	5,441	433
Ogden W W	26,909	1,822
Ogilvie A P	33,481	747
Ogilvie A Y	24,473	
Ogilvie V M	31,042	
Ogrodnick A	3,235	
Oke I G D	25,144	
Olausen E B	30,050	1,103
Olchowecki M	27,059	697
Oldewening K A	29,445	
Oleksyn C	38,534	46
Oliver D	2,388	
Oliver D A	26,560	
Oliver E	34,532	
Oliverio A M	4,157	
Olivotto A B	20,119	
Ollenberger B	8,588	37
Ollenberger V S E	18,444	
Olmstead D	5,173	
Olsen B	7,465	
Olsen E	14,712	43
Olsen G R	45,859	13,585
Olsen M B R	19,060	
Olsen M J	24,817	41
Olson E W	23,363	
Olson M E	22,084	
Olson P E	19,380	
Olson P M	7,346	
Olyslager G	18,563	1,101
Omelaniec G M	24,374	
Omura S K	33,001	868
Oneill J C	28,432	854
Oness S	772	
Onischuk F I	20,959	
Ooi I I	21,648	
Ooi T L C	30,685	
Oorebeek D	21,572	828
Opitz K	30,560	
Orcherton R F	19,660	29
Orlesky D	30,136	
Orloski B M	21,194	17
Orourke C	2,051	383
Orr C	17,152	
Orr G I	33,481	75
Orr R	20,359	

	Salary $	Travel $
Orrick R	456	59
Orrock M G	24,932	
Ortner L J	20,370	
Ortner S L	24,117	
Osachuk L M	18,264	
Osaka B A	26,288	2,988
Osarchuk V R	8,643	
Osborne D S	15,265	1,233
Osmond S J	22,181	
Osoko D	27,461	1,294
Oster J D	3,920	
Otten B M	19,889	
Otterman P	11,274	1,239
Ouimet G A	21,806	23
Ounsted M	10,543	
Ouston D E	40,509	3,096
Outerbridge K	16,862	406
Ovans B R	20,108	
Overholt D	7,868	
Overholt M	7,024	
Overland A	23,026	39
Overland A	2,563	
Owen-Jones M C	28,013	
Owen D B	30,178	911
Owen P E	3,574	
Owen P E C	29,667	562
Owens F O	32,016	
Owens M M	21,061	
Oxendale C D	19,802	
Oxholm S	4,237	543
Oxnard G	13,981	
Oxner K	19,709	
Ozeer B A	26,024	
Ozeer S H	33,481	1,100
Paavilainen J E	36,639	1,400
Paavilainen Y J G	24,368	411
Paccagnella A M	25,039	
Pace V M	20,119	
Pachal N	938	
Pack L A	26,982	
Padden M J	36,845	
Padilla F	28,462	
Padula C E	18,239	
Padula R	18,830	
Padwicki J	861	
Paetkau M	19,920	535
Pafkovics M	18,892	
Page A D	23,917	
Page H	20,119	
Page J L	13,458	404
Page P A	29,349	219
Page S A	3,720	
Pahl A R	23,240	
Paine B J	27,127	1,234
Paine L G	19,646	
Paisley D E	243	
Paisley E M	23,780	
Paladichuk W	12,812	
Paleologou S	15,679	
Pallan P	59,428	6,262
Pallan S	20,119	
Pallett J H	7,725	211
Palliardi R	23,609	840
Palmer A	139	
Palmer E	33,492	1,435
Palmer K	18,439	
Palmer K G	8,720	482
Palmer M G	26,622	
Palmer P C	33,481	362
Palmer S	16,803	
Palmer S L	22,139	10
Pampu B J	23,315	
Pang S	19,992	
Pang S A	29,617	
Pank S	22,369	
Panteleos Y M	21,063	
Pantoja R M	31,901	
Pantoja E J	18,692	212
Pappas D	22,016	126
Paquette G M	19,176	
Paral S	1,852	

	Salary $	Travel $
Paranjpe M A	31,872	108
Pare M A	21,587	
Parenteau I	26,855	430
Parisotto S	13,637	
Park R S	23,127	
Park S	10,114	629
Park S S S	29,323	
Parke G	32,361	786
Parker C	643	
Parker C C	32,685	1,880
Parker D E	36,106	1,371
Parker D M	20,119	
Parker E G	15,109	
Parker G	17,723	
Parker L	17,583	264
Parker S	3,274	
Parker S	1,931	
Parker S M	13,262	188
Parker W	8,131	
Parkin M L	34,567	2,986
Parkinson B G	19,240	141
Parkinson E F	29,529	4,095
Parkman P	8,579	538
Parkyn E J	19,286	
Parkyn G	24,262	2,744
Parkyn J H	43,181	2,811
Parlevliet R M I	20,217	
Parno C L	1,872	
Parolini W	5,756	
Parrish R	9,282	
Parry D	8,916	
Parry D	16,156	
Parry E V	38,691	
Parry G W	36,779	
Parsloe T D	32,954	1,482
Parsons A	15,713	1,474
Parsons J	6,458	
Parsons M	19,871	
Parsons M L	30,180	
Partington L	33,001	1,783
Pasqualetto D M	20,124	
Passeri C M	19,036	11
Passey I L	35,190	
Pastorek A J	20,395	
Pastorek B J	31,716	
Pastorek L	33,665	
Pastorek W V	38,157	
Paterson B L	32,934	315
Paterson J	21,163	481
Paterson P D	4,504	
Paterson S	6,783	
Paton L E	16,449	
Patterson-Dickey S	16,815	3,507
Patterson C A	29,418	
Patterson C E	19,920	
Patterson D F	11,257	
Patterson D R	35,460	3,085
Patterson E C	32,011	
Patterson G E	33,001	848
Patterson K E	30,227	
Patterson M M	22,071	
Patterson P	23,803	
Pattison D B	34,138	422
Patton A M	17,417	494
Pattullo H A	24,605	1,519
Paul K E	34,119	1,428
Paul M	8,471	
Paul M J	14,843	260
Paulrajan A L	34,067	
Paulrajan L	21,777	
Paulse E R	30,406	
Paulson S	33,576	3,183
Pauwels S J	19,651	
Pavlik M	15,539	
Pawson D	2,256	10
Payette A	18,789	
Payne B A	20,111	
Payne L E	29,345	
Payne S T	24,648	482
Payne V L	7,638	
Peace L	18,115	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Peacock B A	21,012	
Pears J	11,149	1,622
Pearson A A	24,701	1,392
Pearson E O	21,763	1,180
Pearson H	740	133
Pearson K M	35,480	6,234
Pearson S I	17,733	412
Pecenka F P	34,204	250
Peddlesden J	19,689	
Peddlesden K	8,253	
Pedersen E M	15,545	58
Pedersen J	21,512	
Pedersen L	19,518	8
Pedersen L	22,377	
Pederson D A	23,103	
Peebles E P	33,001	2,149
Peel G	30,101	
Pekrul M E	19,559	
Pelle M E	20,119	
Pellerin W R	3,317	
Pellizzon M A	11,549	151
Peloquin J	11,981	
Pelter K	1,103	
Pelton M	29,115	1,989
Pelttari W A	16,225	
Pendray D	5,903	
Pendry J	31,878	
Pendry J S	31,029	
Penfold A A	20,119	175
Pengelly B	1,481	
Peniuk V A	20,112	40
Penner C	8,019	206
Penner G W	42,151	1,897
Penner K	3,333	
Penner M A	7,088	
Pennykid S E	18,936	
Penrose M L	32,681	1,994
Pepper L M	20,374	
Percival D	8,684	
Percival L R	29,015	201
Percy J A	27,774	
Peregoodoff W	8,164	1,817
Pereira L A	19,476	
Pereira N	27,095	
Perera A	30,725	
Perera N J	29,667	8
Perera V D	31,120	
Perfitt T	2,415	268
Perkovic M	20,280	
Perreault D C	22,066	
Perreault D L	31,599	
Perreault S	5,250	
Perret R	16,393	67
Perri E	778	
Perrin R	17,791	1,161
Perry A	20,976	
Perry I	14,493	
Perry J E	30,855	
Perry K D	29,420	
Perry M I M	22,952	
Perry N	17,899	
Perry N	6,691	455
Perry R J	33,217	
Perry R S	31,579	1,319
Perry W J	28,439	846
Persinger A M	22,982	
Person E W	19,719	
Persson S L	32,938	1,611
Pertch N M	13,910	
Perunovich L	22,830	
Pescod S	5,016	2,205
Pesek M F	29,306	
Pesklevits G W	896	867
Petch L M	35,319	1,407
Peter B	2,128	
Peter J S	18,272	
Peters D	5,765	
Peters G A	7,428	
Peters H	33,001	1,156
Peters R G	21,650	
Peters R J	22,196	
Peters T K	38,380	2,300
Petersen C	4,502	
Petersen W G	10,048	
Peterson J R	11,731	
Peterson L	20,421	
Peterson L	20,457	
Peterson M	23,247	
Peterson R	3,789	
Peterson R J T	50,649	696
Peterson S	6,292	805
Petri R A	29,829	
Petrie M K	20,180	
Pettit D	13,226	180
Pew D R	10,509	582
Pfister H E M	28,689	
Phelan C E	33,128	
Phelan G A	17,680	31
Phelan W G	33,946	
Phelps C L	2,626	193
Philbrook R	23,416	
Philion J J	35,577	247
Phillips B	47,836	2,107
Phillips D	2,647	
Phillips G C	15,275	322
Phillips J M	46,210	5,613
Phillips J	49,857	3,644
Phillips K J	6,558	419
Phillips K W	28,701	767
Phillips N	1,944	90
Phillips P E	19,821	
Phillips V D	47,401	13
Phillipson J	30,872	
Philp N	19,693	2,492
Philp R B	31,654	
Piaggio R J	36,725	2,341
Picard A	1,265	
Pichurski E	15,351	70
Pickell B	11,023	363
Pickerell I M	20,119	6
Piddocke L	7,336	1,449
Piechocki N	33,702	
Pielak K L	36,142	640
Pierce J E	24,002	
Pierce K L F	3,765	166
Pierce K M	19,751	760
Pierce M A	20,119	
Piercy F J	27,351	
Pifiefer K J	22,012	
Pigott P M	32,036	2,948
Pike C R	909	
Piller F	21,853	
Pimlott B K	19,413	7
Pinch M A	20,808	
Pinhey C	36,870	5,653
Pinkerton J A	19,558	
Pinsent W K	13,566	
Pinske G S	25,470	
Pinsonneault K K	7,506	254
Pipe J T	19,749	8
Piper D A	10,448	
Pipes J	19,133	
Pirie H J	14,239	190
Pirie T W	31,614	
Piters M	20,933	283
Pitfield P M	20,836	
Pitfield W D	22,596	67
Pitney G	8,266	
Pizzolon N E	18,555	
Plamondon A M	19,606	63
Plante P	778	
Plathan H	14,556	98
Platt J L	15,820	
Plattor C E	28,603	
Plaxton B E	20,900	
Plesko S M	28,535	2,110
Plett C	18,899	
Pletz B A	21,002	408
Pleym H	31,805	
Plotnikoff V	858	
Plouffe H D	30,135	513
Pocock G I	30,153	
Podesta C	584	
Podesta R J	21,350	8
Podlasly M	10,043	
Pohl V J	2,985	
Poirier L J	19,092	944
Poisson S	10,298	
Pojidaeff D	4,403	
Pole L	22,410	
Police A	595	
Polk D	9,615	72
Pollard C R	25,626	
Pollard D C	17,255	228
Pollard E	10,023	
Pollard L	7,307	
Polowyk M	33,001	
Polson L E	20,205	
Pomeroy B J	651	
Pommer V	19,071	
Pond M J	37,128	
Ponici N	16,966	
Ponsart B	19,537	
Ponsford K	5,573	
Poole D A	20,119	
Poole M K	2,168	
Poole R E	22,885	231
Poon A	24,337	
Poon R	19,798	
Popadynetz W A	5,329	
Pope A E	28,484	70
Pope M D	32,865	418
Poquiz C	12,434	
Poquiz C T	30,232	
Poquiz P F	30,829	
Porcher J R	36,051	1,483
Porello E	22,007	
Posnikoff S E	25,541	671
Postma D	21,352	
Postma P	29,470	
Postnikoff C	11,998	8
Potter N L	28,612	2,786
Potts R A	933	
Potts S J	3,641	211
Potts W C	30,178	
Poulsen M	20,039	213
Pounder C J	14,036	
Pow A F	17,083	531
Powell G T	36,287	202
Powell M	20,556	
Powell P	8,905	
Power B N	21,543	
Powley W E	35,147	571
Poworoznyk L D	28,736	
Pozdnekoff M	8,438	
Pozer M P	30,768	88
Prakash D	21,427	
Prance M M	29,229	10
Pranzl J	18,343	
Prasad N	21,078	68
Pratt A L	21,525	
Pratt W A	33,522	1,422
Pratten S A	17,049	507
Praxl K	21,075	
Praznik R W	31,915	
Preboy J P	31,549	
Preena F S	32,805	105
Preena R N	22,290	
Premack L	3,885	
Prentice H	17,559	
Prentice N D J	38,106	
Presbury M B	15,961	34
Prescod S	12,419	
Prescott L M	19,004	
Preston D	33,146	235
Preston D E	14,500	
Preston F	2,476	
Preston T H	28,612	1,361
Prette S G	24,384	
Pretty J L	18,719	1,204
Prewett I C	28,325	809
Prezeau D	20,119	
Pribaz V M	10,167	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Price Anne	2,623	599
Price C B	30,092	879
Price J D	20,119	
Price J	19,960	
Price R W	23,527	
Pridmore L J	19,782	
Priebatsch V	28,642	2,142
Priebe E	18,023	1,115
Prime F M	61,401	
Prior D	19,729	
Prior G W	22,947	
Probst I	1,102	
Proctor E	43,100	1,284
Proctor V E	13,575	
Procyshyn B	6,192	
Prodahl S M	12,962	2,075
Prokop A L	4,791	
Propp S L	20,088	
Prosser B	23,394	3,999
Proudfoot D	17,565	
Proudfoot D	35,153	2,886
Proudfoot M M	17,326	
Proudman B C	16,022	
Prowse J E	30,829	
Proznick A M	29,131	1,319
Pruden B	3,333	162
Ptolemy B L	18,513	
Pughe S J	26,838	
Pulfer R	8,994	
Pulham B	6,545	
Pullen P M	41,895	1,813
Puls D M	12,578	
Puls N P	20,493	
Pulver M H	22,024	
Pump J	26,766	
Purcell M	9,150	34
Purdie S L	3,211	165
Purdy R	2,092	
Purdy S	17,116	8
Purewal G K	19,356	
Purkis B L	4,030	
Purslow B	20,520	210
Pushak R E	25,700	
Putman J E	41,416	
Pye G J	2,497	29
Pynn P A	11,148	
Quail J M	27,534	2,228
Quenneville D	7,731	298
Quinn J C	34,864	4,660
Quint S A	28,274	63
Quintrell W P	28,366	
Quiring M	36,345	6,286
Quirk R J	18,427	
Rabuka L I	30,207	1,521
Race P	31,297	
Race S L	20,650	
Radford E	31,425	3,707
Radford M	19,516	
Radke A E	22,623	8
Radmacher D	7,778	629
Radomske W	19,736	2,875
Radu S	8,123	
Rae J B	34,666	195
Rae L I	36,761	3,139
Rafuse A W	22,082	
Rafuse E F	28,933	4,819
Raglan C	20,467	
Rahim T	26,680	
Rahtjen P A	28,439	695
Rai R K	21,966	
Raine M	22,342	
Rainey C A	44,421	1,567
Raiska B C	13,507	
Ralfs R B H	26,366	
Ralph I	30,207	2,706
Ramdharee G M	21,829	8
Ramdharee N P	29,792	
Ramer D	8,473	459
Ramer L	8,799	
Rampling P	1,610	
Ramroop B H	30,395	
Ramsay C	19,821	494
Ramsdale E P	33,447	771
Ramsell E E	21,974	423
Ramsey J R	19,943	
Ramshaw B	16,160	483
Ramslie M J	32,639	
Ranches C Q	29,036	
Randle P C	11,584	140
Rankin J M	33,001	1,006
Rankin J M	3,368	138
Rankin J L	839	
Ransford W W	33,438	
Ransom M W H	1,067	
Ranta L	19,559	
Rasi J C	24,631	
Rask M E	19,299	
Ratcliffe M D	20,234	
Rath S A	22,724	28
Ratner G L	26,991	206
Ratsoy E	395	
Rattray M	20,056	
Ratzlaff R C	11,439	258
Rauk K J	22,017	
Raun R M	28,150	3,345
Ray J E	29,069	2,748
Rayner P	20,811	
Rayner V L	21,907	
Read D	25,577	483
Read D G	39,851	3,011
Reano D J	33,001	47
Rebelato L D	20,285	122
Rebkowich M N	34,141	2,126
Redding M	1,723	
Reddy G	19,086	
Redecopp C E	20,119	
Redford J W	43,384	1,932
Redgrave C	4,262	599
Redick F A	11,976	
Redmond J	14,907	1,324
Reed B	19,546	254
Reed K	14,548	1,844
Reed L J-A	29,504	
Rees S J	27,619	567
Reeve J	1,940	
Reeves C	21,430	1,806
Regan E	15,576	223
Regier B	14,421	
Regnier D A	33,978	
Reher M	530	
Rehill J M	19,544	
Reichelt V	4,435	
Reichert H	21,668	
Reid A	21,022	
Reid D E	34,141	2,075
Reid D D P	8,184	
Reid E B	36,341	239
Reid H T	23,881	8
Reid J I	20,678	
Reid M J	34,378	
Reid M	1,814	290
Reid V	22,428	
Reimer E G	8,407	1,125
Reimer H	15,003	1,445
Reimer J L	22,270	1,607
Reimer K P	26,714	207
Reimer L A M	21,829	
Reinhold R I	24,300	
Reiswig J	18,132	1,816
Reiter F A	19,740	
Rekart M L	78,973	5,804
Remedios V V	19,729	
Rempel J	23,446	
Rempel R	19,520	
Rempel S	26,900	920
Remple J	19,633	
Remple S K	70,500	12,055
Rendle G A	50,804	16
Renfrew V M	20,119	39
Reniero M	20,119	
Rennie A M	19,495	
Rennie B A	24,449	
Renwick G	1,652	
Renwick W S	20,119	
Repard A	24,612	
Restrick M	21,704	
Reynard D A	20,668	
Reynaud S J	17,394	384
Reynen S	11,852	
Reynolds F	18,809	1,821
Reynolds J M	33,481	1,531
Reynolds J M	13,392	168
Reynolds P J	78,262	3,346
Rhemtulla Z A	26,400	
Rhodes D E	14,260	
Rhodes D J	1,362	
Rhodes D	86	
Rice D	6,262	
Rice G A	28,612	1,296
Rice M J	22,310	1,331
Rice S	263	
Rice S B	21,137	555
Richard P	18,272	
Richards H M	80,942	8,161
Richardson D	16,383	1,430
Richardson D R	1,436	224
Richardson E J	25,173	
Richardson J A	49,989	7,025
Richardson K	19,559	
Richardson R J	21,516	
Richardson V K	20,119	
Richet N	16,721	590
Richmond P M	26,547	
Richter L D	20,295	2,304
Richter W	10,275	
Rickwood M R	12,525	
Riddell I M	33,001	956
Riddler P	20,254	12
Rideout A	28,612	134
Ridge P	27,742	417
Ridings J	20,140	16
Riediger I M	8,627	19
Ries R	19,584	
Rigg M	32,036	798
Riggins H M	23,170	400
Rintala D M	2,109	
Rintala V L	20,124	
Riopel C R	26,868	2,185
Ripley G L	33,481	
Ripley J L	11,093	
Rissone S L	15,240	
Riswold C	8,119	
Ritchie D P	948	
Ritchie G	11,189	
Ritchie K E	15,416	111
Ritchie L S	26,660	1,716
Rivers M	18,443	
Roark T D	33,590	3,056
Robb M F	21,151	
Robbins B M	30,517	
Robbins D L	30,178	
Robbins L	30,343	55
Robbins L M	20,373	
Robbins M E	19,276	
Robbins M E	24,763	
Robbins W	3,936	31
Robe J L	18,600	
Robert R A	11,477	40
Roberts C R	12,841	
Roberts E	20,999	
Roberts J	17,348	
Roberts J M	19,705	
Roberts J A	14,882	875
Roberts L D	9,095	
Roberts R B	31,460	
Roberts S R	30,407	1,030
Robertsen J R	22,003	
Robertshaw J Y	15,169	
Robertson A C	18,620	1,452
Robertson B	18,614	
Robertson C A	11,024	31
Robertson C	21,054	
Robertson D R	3,551	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Robertson G	5,026	
Robertson G H	37,282	5,236
Robertson K	21,973	
Robertson L S	33,001	2,646
Robertson P G	35,480	
Robertson P	16,643	417
Robertson T	6,923	
Robertson W D	22,016	
Robichaud H R	888	
Robinson A L	12,832	
Robinson C	16,816	
Robinson D	11,766	1,444
Robinson D M	30,994	
Robinson H	20,323	
Robinson J K	29,026	
Robinson J M	20,106	
Robinson K J	34,864	222
Robinson L	19,611	
Robinson M A	27,313	
Robinson N A	12,435	
Robinson R	23,124	
Robinson R M	30,178	215
Robinson S	20,725	
Robinson S	8,411	1,057
Robinson S E	21,061	13
Robinson V P	22,126	
Roblin M J	15,539	
Roblin Y F	21,730	
Roche C G	4,630	
Rochon B	13,881	
Rockandel C B	7,598	
Rodford M L	21,006	140
Rodowski M C	20,466	
Rodrigues C	21,228	
Roehling R	9,774	254
Rogers B A	34,141	
Rogers B L	17,830	
Rogers D F	20,203	
Rogers E	31,484	570
Rogers J H	22,518	
Rogers J R	13,727	2,110
Rogers P	14,623	
Rogers W E	28,612	
Rogers W F	28,255	145
Rohan H J	33,001	2,446
Rokochy J	17,725	
Rolbiecki K	24,529	475
Rolls B A	33,481	1,816
Romain W A	37,971	278
Romanchuk D	19,362	
Romanchuk J	4,966	
Romans D-L	20,348	
Romell J V	15,367	992
Rondow D M	20,034	
Ronse F X	16,891	
Rooney J	5,907	58
Rooney S	20,592	
Rooney T	30,557	
Rose B	827	
Rose B P	2,062	
Rose E K	27,679	
Rose J A P	31,354	
Rose M	4,655	
Rosebrugh D	19,559	
Rosenau B H	7,152	
Rosequist G	30,266	
Rosiek S	23,145	
Rosner T	7,331	
Ross A	28,745	447
Ross A F	77,762	2,150
Ross A L	34,743	1,663
Ross I	12,077	
Ross L E	8,044	579
Ross M	28,488	
Ross M	2,285	
Ross R	17,627	725
Ross R L	4,930	
Ross S E	47,938	
Ross S G	71,163	1,172
Ross S E	20,503	
Ross S H	14,456	730
Rostecki M	1,028	
Rothenberg R G	48,313	
Rotz H A	20,832	
Rougeau T	22,546	452
Routley A J	17,029	92
Routley M P	27,879	
Routley P L	21,287	
Rowan L	34,864	3,176
Rowden G	20,374	341
Rowe H L	24,206	
Rowe J F	7,317	
Rowe S A	22,469	
Rowland J J	978	8
Rowland M H	7,989	
Rowland S D	20,359	277
Rowlett G A	33,481	1,494
Rowley S A	20,229	
Roy B	14,234	
Roy G J L	38,766	3,440
Roy M	27,491	413
Roy M F N	11,785	
Roy T	7,388	
Royal P C	18,976	
Rublee F	760	103
Rudolf A L	6,633	
Rudy D A	30,207	71
Ruemke A	20,044	
Ruf G	30,081	
Ruffle D J	14,051	483
Ruggieri K	16,894	971
Ruiterman T	23,763	1,270
Rumble M L	18,538	
Rummel G E	14,701	188
Runganaikaloo B	49,844	
Runganaikaloo J	11,384	
Runghen R	29,608	
Runghen V	30,572	
Runions J E	32,034	238
Runka C	30,282	2,492
Rusch L J	33,001	2,651
Rush J M	40,992	730
Rushworth D M	41,775	8,072
Rusk P E	20,235	
Ruskin A W	13,276	1,603
Rusman L	12,199	
Rusnak M	62,635	226
Russell C E	14,147	
Russell D G	23,981	
Russell D V	30,846	89
Russell D R	20,530	
Russell E J	22,983	
Russell J J	14,708	
Russell M	18,922	14
Russell M J	27,378	
Russell P G	1,875	105
Russell R W	33,843	2,832
Russell S J	18,801	
Russell S M	19,893	
Russell T	34,912	3,760
Russell T E	22,805	
Russell W	34,117	
Rust J H	20,398	
Rust K C	19,753	
Rutherford D	26,032	
Rutherford O E	29,356	
Rutherford R D	22,016	
Ruttle L	443	
Rutzebeck R	32,739	
Ryan B	4,512	
Ryan C E	78,358	688
Ryan D J	21,111	
Ryan H A	34,875	1,137
Ryan J	22,125	2,462
Ryan M A	22,301	
Ryan T D	2,945	
Ryan W	3,098	
Rychkun M E P	34,606	
Ryder A C	29,625	1,496
Ryder G P	24,932	
Rylan E B	20,600	
Rymer R	9,842	
Ryshak D V	30,704	
Ryshak E E	30,255	
Rzepa J C	31,085	761
Saari K R	20,807	
Saari L	15,974	
Saari M	19,964	
Saboe J A	2,765	
Saboe W	23,333	
Sabourin C A	14,517	36
Sacho T	21,336	
Sackville D A	30,461	
Sadar M R	30,293	109
Sadler J W	12,983	
Sadler R J	23,188	210
Sage A	12,792	
Sagen A	20,119	173
Sakakibara F	10,931	1,224
Saladin E	30,742	
Salazar E J	30,178	1,091
Salchert L L	19,864	
Salh B	7,300	
Salisbury D M	33,001	2,079
Sall S	11,090	
Salmond F	25,818	
Salter D E	19,099	
Salvador D	20,119	25
Samalack F L	20,838	
Samosinski L M	22,782	2,191
Sampson B D	3,001	83
Sampson G M	19,103	
Samson M	26,982	635
Sanassy S	31,740	
Sander G M	9,073	
Sanders C	27,146	
Sanders P C	6,975	604
Sanders S J	23,665	3,192
Sanderson K P	21,089	
Sandhu P K	19,380	
Sandiford A	29,605	
Sandlan A	13,109	
Sandnes A	12,659	
Sands J R	29,251	
Sanford W	317	
Sangha L	28,321	
Sankey B	22,471	8
Santucci F	25,925	7,661
Santucci J C	2,075	
Saparamadu W G D	34,824	
Sapriken K R	39,264	1,152
Sarac B	28,737	5,203
Saralegui L	31,473	
Sargeant B C	31,561	
Sargeant P J	29,421	
Sargeant T	19,131	
Sargent D	42,307	909
Sartorio M L	20,991	
Sasaki R K	891	80
Sat G	17,355	
Sat Y Y D	33,707	
Satsevich O	27,052	
Saugstad J D	4,901	367
Saunders M J	33,001	1,093
Saunders S E	40,992	381
Saunders T	2,692	
Saunders V A	19,523	
Sauve G Y	18,294	
Savage B	33,001	2,248
Savage C	20,426	1,805
Savage E M	23,472	
Savage P	20,126	
Savage R A	28,681	6,294
Savard I M	20,998	908
Savarie N	2,225	687
Savoie M R	22,283	17
Savoie T M	34,352	
Sawatsky K	22,741	624
Sawchenko C A	9,769	
Sawracki E A	33,481	209
Sawyer C	16,205	50
Sawyer C	8,161	
Sawyer S	14,323	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Sawyer S R	16,479	
Sayers G	16,148	347
Scales P S	32,771	
Scaletta G	31,872	2,394
Scanlan L	5,075	
Schaeffer E P	24,744	
Schallock L M	20,119	271
Scheck D P	16,965	
Scheel J	22,674	
Scheetz L L	23,244	
Scheitel S A	21,133	1,108
Schell V S A	23,488	1,164
Schellenberg C	15,363	
Schellenberg R	19,388	2,263
Scherban B M	8,544	
Scheumann S	19,424	
Schick C	2,789	
Schick R E	34,141	2,142
Schifferns S A	22,020	
Schleicher G	13,246	
Schleicher S	8,346	
Schmidt E	9,398	
Schmidt J	6,757	
Schmidt K A	14,659	
Schmidt K A	89	
Schmidt L M	20,065	
Schmidt O A	23,983	114
Schmidt P	13,854	
Schmidt S	10,347	
Schmidt W	24,367	6,529
Schmitz L R	18,755	
Schneid A	26,152	
Schneider D O	81,097	5,591
Schneider J M	19,022	2,731
Schneider L D	25,881	
Schneider N J	8,809	1,952
Schneider S H	22,130	
Schnurr F J	31,872	1,892
Schoeler K	2,891	115
Scholz I	19,559	126
Scholz M	20,261	
Schon M	20,567	1,110
Schotts P J	14,037	
Schouten J	30,317	
Schramm C	33,001	910
Schreifels B	19,559	361
Schubert M	3,566	170
Schulberg K	4,689	73
Schuler U B	9,888	
Schulte W A	2,228	
Schultz C	13,299	478
Schultz G E	20,586	338
Schumaker E	9,695	
Schumaker L	21,109	
Schumann J	5,392	
Schumph D	32,009	1,770
Schut M	2,776	
Schuttinga C J	20,378	
Schutz A	25,414	
Schwab B	33,898	1,825
Schwartz C	1,944	
Schwartzenhauer W	26,342	1,104
Schwartzentruber A	49,930	669
Schwingenschloegl D	5,883	
Scobie N	7,418	349
Scobie R M	29,877	1,155
Scott D A	20,119	
Scott E A	8,230	
Scott G K	30,662	
Scott H	31,872	1,140
Scott J	23,868	52
Scott L	11,397	
Scott M C	23,194	
Scott M	3,055	
Scott P M	13,121	8
Scott R L	33,743	2,256
Scott R R	26,009	1,372
Scott V J	22,886	
Scott W A	24,560	20
Scrivens K	26,078	
Scuka A V	29,033	407

	Salary $	Travel $
Seale F	18,340	
Seaman M	28,785	979
Secord W R	34,138	
Seed D	37,501	1,040
Seehagel C	8,031	716
Seeley J I	11,600	
Seepersad P B	30,175	
Segate J M	24,437	3,089
Segec E H	31,075	
Segui C	20,115	
Sehmi N S	47,106	4,453
Sehmi S	19,366	
Seidel N J	11,123	388
Seigo J M	26,549	
Seiler A	19,212	628
Sekhon P	30,143	2,222
Sekhon S K	28,612	
Sela C	28,965	
Selberis E	8,078	
Sellers W J	33,481	1,846
Selvaraja K	9,096	
Selwood W E	35,577	267
Semchuk E	26,078	205
Semrau L A	20,018	99
Sendall I	19,662	
Sendall L R M	19,838	
Senecal M	14,672	
Senft L	19,358	1,545
Sensarnie D A	292	
Senum S	36,039	1,436
Sepke B A	20,598	
Sepke D S	22,246	
Seredynski G	22,370	16
Service L B	19,632	225
Sestak F	1,811	
Setter L M E	20,145	2,173
Setterholt S E	19,842	
Setzer L	35,333	
Seward F	23,249	
Seward T L	39,455	
Sewell P R	27,801	335
Seymour B	4,728	
Shafer L	20,199	
Shaffer D	20,489	
Shafiee R	16,807	
Shaikh K	17,868	
Shakespeare M	3,643	243
Shalman D C	22,758	
Sham L	30,151	
Sham Y S	30,537	
Shames P L	36,665	3,186
Shand J E	31,085	2,031
Shandler H T	20,119	
Shankey C	8,508	
Shanks J A	27,539	1,921
Shanks R	16,429	
Shannon J S	28,612	737
Shantz B	27,592	2,963
Shapira A E	27,304	
Sharer J W	32,393	519
Sharma A	9,457	
Sharma V C	19,620	
Sharp C A	10,054	
Sharpe D S	30,296	130
Sharpe M A	20,042	
Sharpe R M	28,464	
Shave L E	19,695	
Shaw B I	19,559	
Shaw C	38,557	1,371
Shaw D B	28,170	
Shaw F J	20,208	
Shaw G	17,743	105
Shaw H M	21,685	
Shaw M J	19,135	
Shaw M A	21,675	1,988
Shaw P	34,138	591
Shea B	7,450	
Shea M K	19,559	40
Sheeley J K	17,714	710
Sheers I B	21,745	134
Sheilds L	6,154	58

	Salary $	Travel $
Shellard K G	28,279	
Shelley N G	30,507	1,452
Shelton K	432	
Shendruk S	26,427	1,916
Shepert W L	27,784	
Shepherd C I	36,280	1,085
Shepherd M	6,913	1,231
Shepherd R A	19,571	
Sheppard C	7,191	
Sheppard K M	29,146	957
Sheppard L	30,178	589
Sheridan K	22,887	
Shether C	4,665	608
Shewan M D	11,145	415
Shewchuk S E	32,036	849
Shewfelt Y R	32,065	
Shieh Kaiy W	17,078	
Shields D E	13,113	
Shields J M	21,743	250
Shields Z L	13,944	
Shill B K	36,622	3,156
Shillington M	4,215	
Shimoyama M H	35,337	
Shinto M M	41,715	9,782
Shirley R L	19,940	
Shobe A	19,318	
Shopka C W	22,113	
Shordee W	30,895	
Short L	18,655	61
Short P J	33,898	256
Short R J	269	
Short T	12,018	
Shortt C A	20,097	
Shortt M A	18,162	92
Shovar E K	18,335	
Shragie J A	25,170	
Shrimpton M	4,583	
Shroff R M	31,872	1,486
Shuttleworth B	22,266	
Sidhu G K	10,068	913
Sidhu S	21,894	
Sidky A Y	82,633	103
Sidsworth M S	13,983	
Sieber S	21,578	
Sieg B	4,914	636
Siegal M	12,436	683
Siegenberg A L	7,689	
Siemens R A	29,131	
Siempelkamp W E	33,168	
Siga V	15,412	452
Siggers K T	23,809	1,729
Silbernagel M P	42,792	54
Silver M R	35,469	145
Silver M	9,118	
Silvester S L	20,237	100
Silvestrone M J	20,007	
Silzer S J	29,408	
Simard P	5,434	
Simister S	35,363	166
Simmie E M	30,500	
Simmons G	9,817	
Simms H	3,076	
Simms M I	20,458	
Simon D	220	
Simpson A	24,311	
Simpson C	16,469	
Simpson C J	29,131	1,065
Simpson D	8,125	
Simpson D F	30,279	
Simpson D L	16,583	
Simpson L	19,020	
Simpson L	5,499	
Simpson M A	24,051	
Simpson N C	23,279	
Simpson R E	17,223	
Simpson T	3,679	
Simpson V J	19,598	
Simpson V P	20,106	
Simpson W M D	10,277	
Sims J W	21,987	
Sims L	19,092	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $		Salary $	Travel $		Salary $	Travel $
Simson S G	29,177	1,545	Smith J	4,140		Soukoreff E	2,119	
Sinclair C	3,287	68	Smith J	34,639	419	Sousa J	28,738	1,885
Sinclair M	5,773	180	Smith J	1,795		Southwell C A	31,859	75
Sinclair O M	63,536		Smith J	8,268	43	Southwell C	17,686	
Sinclair P M	36,383	2,959	Smith J E	12,712		Southwell M E	22,213	
Sinclair R D	21,085	808	Smith J H	80,617	779	Sowinski P J	30,266	
Sing B M	20,119	368	Smith J L	20,586	216	Spaan E	8,787	
Singbeil V	13,313		Smith J M M	48,215	472	Spaan M	28,875	
Sinhuber M T	389		Smith L	11,015		Spanier M E	14,526	
Sinnen K L	25,336		Smith L	10,687	90	Spanner C M	19,380	
Sinnen M S	33,572		Smith L	17,463		Sparks R W	35,542	3,720
Sioui A	22,841		Smith L	9,496		Sparrow R	20,075	
Sirman V	2,698		Smith L M	25,732		Speakman M	10,726	
Sisson J A	26,402		Smith L M	1,185		Spearing J C	30,738	604
Sivewright A	33,846		Smith L A	9,777	109	Speers W D C	50,733	257
Sivewright A B	30,108		Smith M	8,454	469	Spence B L	2,976	
Sjoberg S M	23,197	60	Smith M	20,119		Spence B M	9,871	22
Skaaravik P L	4,417		Smith M J	26,919	588	Spence C R	59,483	4,874
Skailes M	12,948		Smith M M	22,676		Spence C M	6,160	
Skea J	18,448	1,794	Smith M M	20,119		Spence M	20,153	92
Skeith T	17,152		Smith M J	31,275	1,053	Spence R	11,112	
Skilnick M	16,048		Smith M J	5,984	680	Spencer B A	30,207	1,233
Skinner D	1,927		Smith N	20,226		Spencer B	7,160	862
Skinner I	17,248		Smith N D	20,579		Spencer D	6,239	221
Skodiak N C	29,070		Smith N D	30,149	101	Spencer G L	32,927	
Skogstad K C	20,119		Smith P F	17,711		Spice E E	21,061	
Skopal S	18,931		Smith P M E	13,088	912	Spielman W	15,955	
Skorupa B C	20,168	233	Smith P M	30,178	341	Spilsbury L H	30,845	
Skulmoski A L	34,838	5,652	Smith P H	31,167	1,262	Spilsted L B	22,764	
Sky R M	21,757		Smith R	825		Spindor V	33,001	
Slade J	9,058		Smith R C	28,370		Spiro A Y	14,556	
Slama A	21,123		Smith R D	30,715		Spoke M L	38,105	2,462
Slaney E L	29,091		Smith R E	20,643		Spowart S L	7,915	197
Slang A J	14,805		Smith R L	5,415	634	Sprague D M	19,920	
Slater S M	34,165	364	Smith S	19,584	119	Springall C	16,319	
Slatten O	29,963		Smith S B	34,509		Sprinkling J A	16,932	967
Sleeva C V	20,045		Smith S D H	16,863	23	Sprinkling S	5,742	
Slevin B	22,520		Smith T K	4,209		Spurrell J	33,073	
Slevin S	35,818		Smith T J	18,658		Squire V	19,563	60
Slobin P	30,922		Smith V	19,529		Squire V	9,988	
Sloos M H	14,805		Smithers S D	31,484	12	St James D A	30,751	
Small D A	33,248		Smook L K	7,177		St Paul-Butler K D	16,570	686
Small E R	31,410		Smyth S H	19,932		St-Aubin M	8,730	
Small G W	39,254		Snavely C	12,673	1,123	St-Denis R J	39,823	
Small V E	22,121		Snell M F	3,415		St-Hilaire G A	23,303	
Smart G	5,346	797	Snelling M T	29,433		Stachera M	25,017	1,202
Smart J	36,381	961	Snelling M J	19,910		Staddon N	32,564	322
Smart W	5,489		Snetsinger J	19,226	125	Stadel S L	34,141	1,428
Smekal D	65,462		Snodgrass L J	17,503	24	Stadig R A T	22,564	
Smiley J	25,348	2,268	Snook B J	21,049		Staehli S	6,309	367
Smith A	17,150	810	Snow L	26,493	35	Staff A E	30,270	1,370
Smith A J	29,702		Snowden M L	13,727		Stanfield R	1,770	
Smith A M	30,207	732	Snyder J A	11,069		Stang M A	37,282	5,370
Smith A T	1,854		Snyder J C	32,367	2,227	Stanger C D	39,451	3,267
Smith A L	21,521		Snyder P J	15,101	688	Stanisic V	19,751	
Smith B D	18,719		Snyders H	29,528		Stanley C	17,293	
Smith C	19,158	422	So D	21,583	472	Stannard H J	9,135	268
Smith C	28,612	16	Soberg C M	19,978		Stansfield E M	20,119	
Smith C A	20,119		Sobo R	22,756		Staples H C	22,324	
Smith C J	20,098		Sobolewski A	26,463	684	Starck B	17,769	8
Smith C J	22,300		Sobool H C	10,780		Starck D	8,144	
Smith D	33,001	1,726	Sochasky S L	26,053	45	Starenky A M	19,125	
Smith D M	22,486		Solberg S	20,662	330	Starke L	26,995	153
Smith D U	15,038	620	Soles E	20,011	104	Starr G	8,904	
Smith D	8,150		Solk A	34,730	88	Start E	33,481	1,383
Smith E P	15,807		Solmerano C	25,741		Stasiuk G T	19,615	
Smith E V	19,473		Solmerano M	28,634		Stasiuk S	10,520	
Smith E	6,435	1,338	Solomon L V	4,559		Staton M	2,121	
Smith F L	19,441		Soltice V I	21,003		Stead K E	21,543	253
Smith G	2,224		Somerset B V A	12,840		Stearns D M	17,008	
Smith G	1,166		Sommer M A	18,163	1,525	Stedman R J	5,111	
Smith G	28,612	122	Sommerfeld S E	18,046	1,086	Steel B C	4,914	
Smith G P	28,866	585	Sonley V E	29,412	1,306	Steele A S	20,132	
Smith G R	40,818	6,322	Sonmor L L	15,118		Steele S A	20,723	
Smith G	14,601		Sookun K	19,772		Steenson J	10,046	16
Smith H	22,508		Sookun S	31,036		Stefan C	2,155	
Smith H E	19,616		Sorban A L	29,042	72	Steffensen S	431	
Smith H E	22,016		Sorensen D L	11,373	43	Stefura E	16,044	540
Smith H J	22,675	112	Sorenson D M	794		Stein B M	49,922	5,653
Smith H P	21,380		Sorin D G	31,655	1,811	Stein L M	24,206	
Smith I	42,284	1,517	Sortwell R W	26,855	274	Steinicke D G	21,392	89

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Steinke N E	22,574	
Steinke W P	28,933	
Steitzer R	9,174	
Stenmark M O	16,617	630
Stenning J	17,379	
Stepanic F	1,505	
Stephanishin B	688	
Stephen B A	28,612	1,478
Stephen S	28,346	
Stephens B	19,692	108
Stephens M A	2,108	
Stephens T	18,703	
Stephenson B	3,674	
Stephenson C J	32,152	6,027
Stepputat R	22,811	123
Sterling M	17,319	
Stetter D	10,893	
Stevan R D	31,872	2,989
Stevens B	17,287	238
Stevens I M	5,799	
Stevens J L	20,165	
Stevens J M	10,351	
Stevens K W	33,001	62
Stevens N	142	
Stevens R C	18,922	
Stevenson E M	21,725	
Stevenson J	20,781	965
Stevenson M	20,510	
Stevenson M D	28,612	4,707
Stevenson M L	21,631	
Stevenson M A	25,169	428
Stevenson S L	19,498	966
Stevenson T	5,757	
Stevlingson P M	29,246	1,048
Stewart A	10,443	
Stewart A	7,830	
Stewart A R	25,842	29
Stewart B	12,408	
Stewart B H	17,394	64
Stewart C E	32,370	1,142
Stewart C V	28,105	46
Stewart D M	23,061	
Stewart D I	28,822	241
Stewart H W	20,326	
Stewart I	21,113	
Stewart J	6,690	8
Stewart L F	17,674	
Stewart L L	18,006	291
Stewart L M S	21,828	1,798
Stewart M G	19,729	1,035
Stewart P	24,062	131
Stewart S R	32,036	2,301
Stewart S	9,694	580
Stewart W F	35,862	
Stewart W H	31,033	
Stickney M R	29,901	2,860
Stigrad F Y	33,380	
Still Alice	10,351	143
Stinnett M	34,598	528
Stirling J C	33,301	1,240
Stobbe F K	23,370	
Stockburn D	24,223	
Stocks B	13,834	
Stoddart R	36,723	1,668
Stoker P	13,772	1,492
Stolte K W	4,975	
Stone G C	6,536	290
Stone J A A	34,593	2,033
Stone M E	30,824	
Stone M G	9,672	76
Stopforth H R	21,141	
Storbakken L	34,094	494
Storoz A M	22,336	83
Storoz C	149	
Stothers K A	14,948	
Stott J	31,085	812
Stoughton A M	295	
Stout D	199	11
Stoutenburg P	19,021	
Stowell V M	27,951	
Straith A	30,369	503

	Salary $	Travel $
Strand M	9,319	692
Strate C L	31,127	
Stratford D	27,649	
Straw S	19,559	
Strawson G	11,517	
Street P	4,844	1,698
Street R	180	
Streich C	14,516	1,083
Stretch D J	29,050	
Stringer M A	26,909	857
Stroh C	54,873	2,208
Strohmaier R M	43,615	
Strom J M	34,339	
Stromgren M L	19,780	
Strong E	19,339	
Strongitharm J	8,180	
Strother G	4,666	563
Stroup D	22,144	726
Strudwick D A	12,640	737
Struthers J E	9,375	
Strycker C M	21,135	
Strymecki T H	21,711	
Stuart A	2,577	
Stuart A E	21,975	135
Stuart B M	16,065	
Stuart C	32,889	2,465
Stuart T	16,595	8
Stubel M	30,245	
Sturgeon E M	20,119	
Sturgeon J	25,380	
Styba M D	19,395	
Styger L M	29,368	
Sudhues K	13,038	
Sullivan J T	10,871	489
Sullivan J E	18,612	
Sullivan P	19,843	
Sullivan S E	19,613	
Sullivan T J	27,777	
Summers B E	24,002	
Sun M	21,550	1,540
Sundquist A	13,950	
Sunga A	32,036	752
Supeene R	13,256	69
Surette G M	22,320	
Surkes S	56,516	2,813
Surko A A	19,173	
Surridge E L	18,803	171
Sussel B F	25,765	752
Sutcliffe A	34,988	
Sutherland C	19,380	
Sutherland F E	29,543	
Sutherland J	31,257	
Sutherland L M	8,316	503
Sutherland L	27,134	1,612
Sutherland M	1,172	
Sutherland M T	20,119	8
Sutherland N	22,446	
Sutherland W	32,376	
Sutton C	20,979	
Sutton C M	10,721	
Sutton K	10,201	
Suwala D	48,218	7,429
Suwala J	2,479	247
Suzuki D H	11,536	
Suzukovich H D	33,882	
Suzukovich R W	29,952	159
Swain D	1,012	
Swain L	3,141	
Swallow D J	25,507	2,726
Swallow S	31,682	
Swanson F N	10,107	
Swanson L R	29,434	
Swanson M E	30,507	
Swanson P M	6,915	
Sweeney F C	22,016	
Sweet J G	30,207	2,084
Swetlikoff D	2,629	379
Swindell D V	28,939	281
Switchuk R	5,952	
Switzer J E	21,061	
Sykes C M	32,258	

	Salary $	Travel $
Sylte L C	30,140	
Symington J	15,635	2,931
Symons G	524	
Symons L J	1,021	
Symons S H G	30,255	
Symons W	1,480	
Symons W G	33,069	
Syssoloff L I	41,652	237
Syvenky A M	19,725	
Szadkowski C	5,867	
Szauer J	27,249	932
Szeto Y S	31,871	
Szolnyanszky M N	20,382	
Szotak M O	20,367	
Szymkowiak L C	4,770	
Tagami J A	13,917	87
Taggart S	10,034	
Tait M	29,400	
Tak L D	26,604	
Takahashi W	33,760	426
Takhar P	24,310	
Takle N W H	31,852	
Talabis A L	19,354	
Talarico C	14,153	1,375
Talarico J	32,495	1,548
Talbot L L	31,458	44
Tallant B	10,707	
Tallosi M	14,228	
Talson M N	31,830	
Tam A K F	30,386	
Tam L	22,304	8
Tan I H	13,858	
Tan L G C L	16,434	
Tan M	6,850	
Tan P A	32,072	
Tan P T	36,851	
Tan S B L	29,849	
Tan T E	14,011	
Tang F S F	21,562	
Tang W H	31,079	
Tank S D	17,974	
Tannen N G	1,336	
Tantrum M R	33,678	490
Tapanainen K	22,059	
Taporowski L	17,293	
Tardiff C	1,007	
Tarigan P L	28,585	
Tarrant J L	28,781	
Tartaglia G	20,582	
Tassonyi D I	36,622	2,628
Tate J	34,019	5,098
Tatham S-A	4,431	
Taulu R M	10,562	
Tawse W A	9,656	1,160
Taylor A	21,031	
Taylor A G	40,588	174
Taylor A-M	26,911	
Taylor C A	9,073	
Taylor C M	33,352	57
Taylor D S	7,545	
Taylor E F A	20,463	
Taylor E M	11,324	142
Taylor I	5,312	
Taylor J A	20,943	
Taylor K J	17,886	
Taylor L	9,096	1,355
Taylor M E	20,912	
Taylor M J	14,230	
Taylor M S	29,554	4,684
Taylor M E	3,097	147
Taylor M C	30,522	
Taylor R P	22,016	
Taylor S I	20,119	1,587
Taylor S	18,820	294
Taylor S E	5,483	
Tayob S A	30,207	
Teeple A M	25,557	
Tees S M	9,848	
Tegneby G B	7,197	
Teichgraber P	468	
Teichroeb L	17,184	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Telegus K N	18,999	
Telford S M	3,881	
Tellez B	20,119	
Temple D E L	66,107	
Temsland A	30,207	1,452
Teng E	29,824	
Tengco M	26,508	
Tennant B E	19,982	
Terai K	19,724	15
Terepocki J L	29,427	
Ternus R	16,632	
Terpstra L M	14,881	473
Terry F	30,757	
Terry M	4,896	8
Tetreau S L	17,134	
Thame S	10,230	
Theimer L	4,885	
Then M	10,352	8
Then V J	20,119	433
Therkelsen E M	33,001	1,475
Theroux V D	3,532	109
Therrien H	20,041	
Therrien J	30,640	139
Therrien J G	19,969	
Therrien M A	19,910	
Thery D J	16,132	
Theuerkauf M B	30,901	219
Thiagarajah T L	30,613	
Thibeault-Walker M	18,877	
Thibodeau D	16,284	35
Thiessen E	33,555	
Thiessen J L	22,801	
Thiessen L S	6,814	
Thiessen M	33,001	1,184
Thiessen S M	33,785	
Thiessen V	19,292	
Thio-Watts M	12,131	
Thistle A E	22,490	
Thodeson C	11,416	
Thomas B C	20,208	
Thomas B	3,611	
Thomas B A	17,182	
Thomas C E	28,308	
Thomas E A	23,048	
Thomas J I	25,240	1,529
Thomas K	11,103	
Thomas L	24,484	2,551
Thomas L E	25,430	
Thomas M G	20,107	
Thomas M A	18,656	745
Thomas N J	20,002	
Thomas P	28,637	
Thomas S G	17,076	1,611
Thompson B F	37,662	133
Thompson D S	30,501	8
Thompson H J	4,570	
Thompson J A	19,544	
Thompson J S	27,319	951
Thompson J C	10,015	
Thompson K	10,416	
Thompson K M	21,061	
Thompson L	26,906	1,417
Thompson M	29,250	
Thompson M P	39,150	6
Thompson P	15,730	
Thompson S R	21,004	
Thompson V	9,264	1,534
Thomsen S	1,842	
Thomson B W	22,984	
Thomson C B	3,842	
Thomson D A	15,112	
Thomson E E D	4,233	
Thomson H A	10,007	
Thomson J	33,001	2,327
Thomson J	130	
Thomson J E	33,001	586
Thomson L	629	
Thomson L J A	25,001	
Thomson M E	3,026	135
Thomson S	5,156	373
Thomson W A	28,352	

	Salary $	Travel $
Thorhaug M	21,063	
Thorleifson D	19,490	8
Thornber K M	6,816	
Thornber V K	19,291	
Thorne L E	13,875	59
Thornton M A	13,195	
Thornton R	20,786	446
Thorpe J S	30,420	
Thorpe W H	50,356	145
Thorson M	19,835	
Threlfall J A	21,764	
Thu I M	29,391	
Thurier D D	27,730	
Thurlborn M	26,510	2,639
Thurlborn W M	8,034	
Thurley J M	30,250	
Thurston H	24,814	4,347
Tibando L	34,141	1,336
Tibbits D	695	
Tice J	17,152	8
Ticehurst L S	22,360	
Tickner M P	12,340	1,355
Tidy A	29,758	
Tiebeke G E	19,694	8
Tighe K	24,828	
Tighe P J	5,594	
Tilby P J	42,945	396
Timbers G H	35,161	4,213
Timler V D	9,009	
Timms B E	20,070	
Timothy F M	22,008	
Timtiman U G	24,377	
Tinckler E	33,001	499
Tindale J J	33,816	
Tinkham S M	20,842	
Tinley M	32,045	76
Tinline B	12,812	42
Tipman R	19,589	
Tippe J	1,190	
To L	31,004	3,108
To S	22,088	
Tocher C E	20,119	
Tod L J	30,369	2,720
Todd A	876	
Todd B S	39,396	1,633
Todd M J	10,893	
Toews J	9,601	1,091
Togwell D P	29,671	
Tollefsen P I	19,001	
Tomalty D G	22,780	
Tomalty E M	11,517	
Tomano B	8,724	
Tombs T	16,190	8
Tomczak L J	20,516	3,521
Tomich M A U	6,957	513
Tomkinson D R	24,393	
Tomlin L	10,387	
Tomljenovic D	21,544	
Tomm P M S W	2,031	
Toms L J	20,026	
Tones J A	46,448	4,659
Tong C P L	30,940	
Tong G	22,988	
Tong K Y	21,993	
Tong T T Y	30,178	149
Tonge J	23,015	8
Tonn H J	22,088	1,456
Toopitsin L	1,974	
Topnik M	15,652	72
Torre O	366	
Torrison D A	50,581	3,882
Toth C	1,457	
Toth D	14,763	
Toth M	21,540	
Tothill M	7,182	
Totzke T	16,105	880
Toupin N C	3,575	
Tournier J B	5,750	
Towill M E	30,693	
Townend L L	22,372	
Townend L J	2,156	

	Salary $	Travel $
Townley J	2,550	
Townsley B	10,396	1,581
Trace K M	33,907	
Trace V M	20,035	
Tracey B	5,255	
Tracey N	12,007	
Traegner O	4,224	
Trainor R F	21,302	
Tramonte A	2,802	
Trask A M	10,101	687
Traviss M R	37,039	5,708
Treadgold D J	24,922	1,433
Treanor P	31,548	
Treble M E	23,164	
Treby C E	32,036	202
Tree C	31,872	4,743
Treen J	1,497	48
Treider K J L	20,331	
Tremain J A	20,135	49
Tremblay D L	21,416	
Tremblay D M	24,818	889
Tremblay M M	29,310	3,347
Tremblett E	19,155	
Tremel E M	26,573	
Tremel N A	33,146	249
Tremere A L	33,001	
Tremere R L	33,712	
Trenn W	20,101	
Tretick S	8,637	
Trewella J M	32,036	397
Triance P J	10,799	
Triggs M A	34,141	2,141
Trim L M	19,511	
Trimmer-Bahnsen B	30,631	2,607
Trinder T A	19,484	
Trinidad A	23,547	
Trites J	29,011	
Trojan S	20,572	
Tronrud L M	31,012	
Trotman A D	30,776	
Trotman C	21,374	
Trotman E B	30,606	20
Trotman H	20,090	
Trouton S K	9,419	48
Trowsdale H	33,146	522
Truant E W	34,141	986
Truant L	11,543	
Trudeau V	22,700	
Trudel N D	19,533	
Truelove L S	31,750	
Trueman D M	30,207	462
Truesdale P Y	20,509	864
Truman B B	19,997	
Trustham A A	36,142	1,844
Tsang P	24,188	
Tse G C	20,589	673
Tsoi-A-Sue G S	20,301	
Tsui F Y P	31,085	
Tsui H K T	23,531	
Tsuyuki S	2,508	
Tucker A	31,038	
Tucknott L	20,715	
Tudge S M	23,340	2,610
Tudisco P	4,807	
Tully S M C	14,196	1,529
Tuohy S	847	
Turcott A P	20,006	
Turcotte C L	19,538	
Turcotte M	10,806	
Turenne O G	7,328	
Turgeon E M	21,866	5
Turk S M	29,569	457
Turnbull A	22,016	
Turnbull G M	11,136	
Turnbull M-L	9,054	
Turnbull R	12,115	
Turnbull S	18,272	
Turner D	21,603	9
Turner D C	14,970	449
Turner D E	29,236	
Turner E	17,423	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Turner I	11,511	
Turner J	18,305	40
Turner J G	31,261	1,507
Turner J R	4,463	
Turner K I	19,559	
Turner L J	21,630	
Turner M	11,001	1,564
Turner M E	19,472	428
Turner M E	23,460	646
Turner P M	13,666	
Turner P M F	22,496	
Turner R D	53,803	982
Turner S	10,606	153
Turner S	8,023	
Turner S	26,131	1,410
Turner T	17,334	
Turner W D	5,020	
Tuttle C B	17,434	
Tutty B	7,408	
Tweed V R	20,365	
Twine M M	18,037	
Twose D	22,537	
Tymchuk C A	33,481	628
Tymchuk L R	7,056	323
Tymrick M	22,760	
Tyner J E	19,948	258
Tyrrell F	19,622	
Tyson B P	19,006	2,069
Tyson E A	20,155	
Tyson S A	25,132	472
Udchic H V	41,652	1,426
Uh Soo H	35,578	1,117
Ulmer E A	21,576	
Ulmer J	7,462	
Ulmer L	21,383	242
Ulmer R	22,391	
Ulrich C H	14,339	127
Umpherson R	6,688	
Underdown M C	2,250	
Underwood N	18,169	
Underwood R	18,032	
Unger W	19,295	
Upton H G	28,701	
Uren M	3,543	369
Uren W J	21,906	
Urlacher M F	36,327	1,127
Urness A M	18,925	
Urquhart A L	20,719	
Ursel F	31,141	1,275
Ursic L N	30,342	
Urstad H	37,427	
Usborne B B	31,984	3,329
Utendale K A	36,665	3,676
Uy E	3,584	
Uy L	21,281	
Uyeda T	8,705	29
Vachon L M	22,195	
Vaisto H I	33,279	771
Vajgel B	19,133	
Vale R H	50,593	1,171
Valenciano D	23,444	
Valleau B J	4,602	
Vallee A L	12,164	1,432
Van Baal P G M	14,551	309
Van Bakel L	9,787	
Van De Mortel S	20,318	
Van Der Straeten C	4,526	
Van Dooremalen P	10,208	
Van Dussen E	4,137	
Van Dyk R	9,166	
Van Dyk T E	16,720	
Van Klaveren M	24,064	
Van Nieuwkerk C	2,891	
Van Noortwyck S	2,045	18
Van Pelt L	8,315	
Van Pelt L W	19,141	
Van Schaik K	9,149	
Van Skiver E	10,927	
Van Staalduinen S	30,155	
Van Steinburg L M	39,851	659
Van Thiel M	23,207	
Van Volkeaburg L	9,174	
Van-Aert L J	23,496	
Van-Nieuwkerk J	30,178	2,161
Van-Rhyn B J	35,097	65
Van-Staalduinen G	33,471	
Vancise J E	3,708	
Vandale F M	19,655	411
Vandenberg L	33,001	2,875
Vandergrift L	16,829	
Vanderhall M	22,872	
Vanderheyden G	15,009	2,561
Vandermoor L	10,333	
Vanderveen P	18,673	
Vanderwood A	20,696	
Vandyk C	16,001	156
Vanel N	911	
Vaneyk W A M	20,068	
Vann E B	25,967	172
Vanseters J E	26,263	52
Vanswieten Y	19,513	
Varcoe M J	32,749	16
Varga D	4,599	
Vasilash R	20,675	
Vasseur S	6,697	
Vath B D	33,590	2,735
Vaughan J S	34,864	398
Vazquez S J	29,512	
Veale D	13,339	221
Veasey M M	18,614	
Venables E	20,119	16
Venier V	8,138	
Venne A B	20,175	
Vereschagin V	19,837	558
Vergara F	9,367	
Vermaning C	19,423	
Vermaning H P	1,233	
Vermaning T A	3,832	
Verne C	21,119	
Vernham B	2,476	99
Verpoorten L	24,746	
Verret P	2,272	
Verrier I S	19,845	
Verwoord E L	29,890	
Vesey B J	20,998	
Vey K P	24,958	316
Vianzon L	20,968	
Vibe G A	27,407	
Vice A	51,221	
Vickram C I	27,700	97
Victoria A V	14,715	
Vigneault M G L	18,984	
Vincent D	29,131	
Viola P L	12,568	
Vitaly B	19,514	
Vogan M I L	41,681	1,939
Vogel L	36,742	8,972
Vogler B R	23,630	
Vogt A M	14,275	
Volk F B	28,612	279
Volkaert C L	20,621	
Volkaert M E	25,645	
Volpatti D	32,952	3,026
Von Krosigk L	24,799	860
Von Maydell I	36,120	6,917
Vos J	1,266	
Voth K L L	109	
Vroom C	373	
Vroom R W	37,334	
Waack C	4,354	
Waarne S	16,314	3,355
Waddell B	19,872	
Waddell E P	21,585	
Wade A	21,649	967
Wade B C	28,946	
Wade S	16,724	26
Wadia F M	20,124	
Wagner C G	24,670	
Wagner D R	13,693	
Wagner J	14,332	50
Wagner M M	32,083	
Wagner M M I	33,134	
Wagner M P	6,657	
Wagner N A	22,628	
Wahl C	19,991	
Wai C A	30,203	
Wai Y K	22,216	
Wainwright W	5,430	
Wakefield T	7,509	16
Wakeham S L	17,894	
Wakita K	2,347	470
Walcott K C	31,394	
Walden B	19,824	
Walia N	19,559	13
Walkden M	20,157	
Walker B	9,176	227
Walker B L	20,119	
Walker C	1,488	
Walker D A J	24,655	39
Walker D	6,904	
Walker F B	37,018	6,452
Walker F M	19,994	237
Walker H D	21,138	
Walker J L	24,524	1,557
Walker N R	34,141	184
Walker S L	18,098	
Walker V M	35,589	
Walkey J E	21,865	
Walkey N	11,174	
Wall A S	29,236	70
Wall C	19,736	1,659
Wallace D	14,887	869
Wallace G P	9,369	
Wallace I	34,138	573
Wallace L A	20,287	8
Wallace L E	34,059	774
Wallace W	23,888	
Wallach K E	1,122	
Wallden G L	23,711	242
Wallden N	19,523	
Walle A J	20,040	
Waller J	8,642	750
Wallin G K	22,555	
Wallin M R	30,207	
Wallin S R	21,226	66
Wallis S A	20,470	
Walls C S	28,540	
Walpole F	293	
Walpole I	3,674	982
Walraven C L	9,110	
Walsh C L	14,529	
Walsh J M	32,495	2,415
Walsh K	13,226	738
Walsh V	19,356	
Walter J	30,369	510
Walters J C	13,529	447
Walton V	13,762	
Wanczura M	23,119	185
Wanless J L	4,752	
Wann J	18,922	631
Warburton R	37,041	273
Ward D L	15,726	
Ward K T	27,529	
Ward N	12,440	
Ward R C	23,991	729
Ward S	13,498	1,383
Ward V	19,559	
Wardell S	2,648	
Warner I J	27,200	109
Warner J A	40,433	
Warner L I	12,159	502
Warner T	15,468	8
Warren E M	19,584	
Warren J	761	
Warren J M	21,591	
Warren K	21,318	130
Warren K B	31,151	964
Warren R	625	
Washbrook G	8,349	
Washbrook L E	21,094	
Wasnea C M K	19,540	165
Wasson S D	43,048	87
Waterfield K	4,886	111

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Waterhouse A E	21,039	
Waterhouse R L	20,119	69
Waterman L	30,573	1,504
Waters L A	11,203	
Waters M	21,535	
Watkis S B	17,152	
Watmough L F	19,865	24
Watson D M	21,421	
Watson E	28,469	
Watson F	2,084	
Watson J S	19,631	
Watson J O	18,717	
Watson K E	31,048	
Watson M P	33,481	1,356
Watson P	5,193	449
Watson S M	15,857	
Watts C D	37,729	1,332
Watts G G	30,175	
Watts H R	28,749	153
Watts J	12,024	669
Watts K	12,106	704
Watts S	3,348	
Watts W J	37,971	1,071
Watts W R	28,867	733
Wawryk D G	11,364	
Way H	13,001	623
Wayling V	550	
Wearing P	20,605	2,744
Weaver A	12,842	628
Weaver S	7,029	
Webb J	9,052	
Webb K	20,945	1,806
Webb M L	76,968	4,575
Webb R E	6,399	
Webber B	4,836	442
Webber C A	1,265	
Webber D L	22,127	
Webber M	4,098	77
Webber M C	18,272	
Webber W G	27,220	724
Webborn L A	24,449	
Weber B V	22,016	455
Weber C	8,722	
Webster B L	5,992	176
Webster J P	19,559	
Webster M P	19,074	65
Weening H V	20,397	
Weightman S	13,673	
Weiman M E	18,160	
Weir H R	20,743	
Weir P	19,683	25
Weir P C	24,987	
Weisbeck E M	30,149	1,658
Weise L	19,550	73
Weisgerber J	634	
Weisgerber L	19,951	
Weisner D	22,980	1,248
Weiss A M	20,001	8
Weistra J	22,509	
Welch L	34,864	609
Welch M	6,374	
Wells P J	22,484	
Welsh K	21,048	
Wenger S	15,715	22
Wentworth P J	15,773	365
Wenzel R P	20,115	
Werenko S L	20,112	
Werner C	3,186	
Wesch A E	12,657	
Wesley P E	20,119	
West F A	18,611	2,469
West J	2,891	
West M	2,612	
West T	14,125	
Westaway M T	3,593	
Westbrook V	21,732	627
Westby M	16,218	
Westerwoudt C H	30,442	2,703
Westfall A J	34,561	749
Westlake C G	23,856	513
Westlake L A	22,358	215
Westlund E M	7,096	234
Westlund M	33,001	1,842
Weston A J	20,691	
Weston R D	28,837	1,259
Weston W D	51,370	13
Westover C	20,104	
Westover R B	20,756	
Westwick D L	19,024	8
Wetteland F M	23,429	
Wetter J	12,788	
Wewetzer J	8,309	641
Whalen D W	31,132	
Wharton D A	27,064	
Wharton N M	28,036	
Wheatley P A M	21,430	31
Wheatley P H	31,841	286
Wheeldon T K	12,223	94
Wheeler M E	33,001	194
Wheeler M P	17,687	
Wheelhouse S	19,559	45
Whelan A	19,250	
Whieldon E	12,819	
White A L	18,747	309
White A V	30,966	
White A M	26,689	171
White B	21,656	
White C	17,766	20
White E R	15,044	
White E	23,475	
White J A	403	65
White J A	12,082	
White M	20,119	
White M A	40,965	3,210
White M M	21,243	542
White P M	20,658	
White R G	33,590	1,234
White S M	19,937	
White T A	24,551	
White V L	23,788	
Whitehead P F	28,430	3,050
Whitehouse S I	19,604	
Whitelaw R	8,737	
Whiteley A	29,076	1,863
Whiteley R J	27,753	2,288
Whiteside S M	21,061	61
Whitford B	22,729	
Whitford E	12,529	
Whitney S	31,255	
Whittaker A C	19,680	
Whittaker A J	47,969	280
Whittaker G A	16,704	1,223
Whitter R	132	
Whittingham E	19,879	
Whittingham J	5,002	898
Wick B J	50,664	5,526
Wick E J	4,750	
Wickens S M	22,016	
Wickes K	427	
Wicklund A	30,012	
Wicklund L D	19,516	
Wicks N C	4,898	
Wiebe D G	15,162	619
Wiebe D J	2,160	
Wiebe J M	14,868	1,177
Wiebe P	21,885	
Wiechmann P	33,153	
Wiedeman F V	34,864	9,830
Wiekenkamp M	20,425	1,298
Wieland C	26,293	
Wiens D	3,224	
Wiens H B	22,287	
Wiens J H	10,041	105
Wieser C W	34,864	1,013
Wight J R	19,559	
Wightman L	21,507	
Wigmore E J	49,423	659
Wilcox L G	26,016	2,160
Wilfert L	14,254	208
Wilkie M R	29,393	
Wilkins C M	34,864	707
Wilkins D H	11,686	
Wilkinson D	80,595	725
Wilkinson J	31,092	1,747
Wilkinson P	12,104	1,331
Wilkinson S M	18,562	264
Wilkison E	14,176	1,061
Wilks D M	39,199	4,450
Willbanks L	9,262	
Willberg E D	15,388	110
Willems T	22,497	
Willett P L	20,164	
Williams B B	19,114	185
Williams B L	19,237	
Williams B	30,048	112
Williams D	22,688	
Williams D	2,534	
Williams E F	28,232	
Williams H A	21,038	759
Williams J	17,834	
Williams J M	36,622	2,178
Williams K	21,139	1,766
Williams L	19,507	
Williams L J	43,450	3,861
Williams M A	19,786	
Williams M E	19,069	957
Williams M H	19,612	
Williams M L	137	
Williams R A	25,746	1,079
Williams S A	15,688	199
Williamsen R	31,466	
Williamson C M	22,386	
Williamson E	17,138	2,562
Williamson J	36,331	353
Williamson J M	12,235	11
Willingshofer D R	29,344	
Willis B C	13,037	
Willis H E	6,207	
Willis J M	20,988	
Willis L	847	
Willis N	10,473	
Willoughby B A	33,590	4,124
Wilson A A M	17,695	
Wilson B	615	
Wilson B A	33,481	
Wilson D L	32,488	5,046
Wilson E	30,440	3,781
Wilson E	9,146	
Wilson E	2,243	
Wilson J	36,622	1,028
Wilson J	9,019	
Wilson J M	13,818	
Wilson J E	9,610	160
Wilson M J	22,016	
Wilson M A S	7,456	72
Wilson P	2,339	
Wilson P	29,906	
Wilson P E	36,622	559
Wilson R G	61,793	8,352
Wilson R	17,159	
Wilson S G	16,277	
Wilson S	2,830	
Wilson T-D	19,559	498
Wiltermuth S R	9,678	
Wilton L D	38,311	
Wing B J	19,559	
Wing M J	33,481	815
Wingrove E F	12,413	
Wingrove J I	29,783	
Winkelmann S	18,332	55
Winston P M	20,884	180
Winter G O	4,192	
Winter R E	19,507	
Wiseman C H	23,044	
Wiseman J	22,257	
Wiseman N D	21,681	
Wiseman S	29,930	
Wishlow J	12,132	92
Withers A E	20,178	
Withers E W B	33,590	664
Witt C J	6,194	
Wittenberg H	30,258	2,215
Wittrock K S	19,791	

MINISTRY OF HEALTH — Continued

	Salary $	Travel $
Witwicki M M	17,680	
Witwicky E	6,311	79
Wocknitz D W	20,087	
Woelk P G	24,425	
Woitas M A	19,578	
Wolf D C	23,500	853
Wolfe A	23,902	1,127
Woloshansky D A	13,252	
Woloshyn S	6,916	
Wong A	7,921	
Wong B	23,914	
Wong C L	17,118	1,365
Wong E P	29,253	
Wong G Y F	29,162	
Wong H B	30,348	
Wong J	18,710	
Wong J A	14,756	906
Wong J M	39,947	480
Wong J W K	29.512	
Wong J Y S	15,621	
Wong J	3,966	
Wong K C	66.012	
Wong K N	17,014	
Wong K W	30,025	
Wong L K L	29,854	
Wong M	17,355	
Wong M M H	30,006	
Wong M Y F	30,249	
Wong M	1,278	
Wong N M	33,886	
Wong N J	20,115	
Wong Q	28,404	
Wong R Y F	28,612	149
Wong S	18,673	43
Wong S F	31,978	
Wong W H	30,349	
Wong W S	30,352	
Wong W	2,197	145
Woo J	8,914	
Woo J L	8,517	
Woo N L	27,951	
Woo S S	24,019	
Wood B	6,703	275
Wood E W	3,627	
Wood I G	22,249	
Wood J	111	
Wood J	13,272	
Wood J E	21,619	
Wood J L	4,078	320
Wood L L	20,130	2,103
Wood R W	22,247	
Wood S M	37,282	2,042
Wood V	25,951	6,118
Wood V	30,084	
Woodgate A I	21,421	
Woodliffe P M	18,962	783
Woodrow D J	31,085	2,090
Woods J	17,321	
Woods J E	23,316	
Woods L M	21,423	
Woods S E	6,079	89
Woodward C R	33,481	540
Woodward G E	20,387	
Woodward V H	21,376	1,269
Woodworth E M	35,577	
Woolcock B J	20,993	
Woolcock J	19,641	
Wooldridge D	8,224	193
Wooldridge R L	6,780	
Wootton M J	41,352	2,703
Workman L K	21,142	311
Woroniuk S	20,151	84
Worrall A I	22,161	
Worswick J L	15,101	
Worthington K	19,529	228
Wotherspoon M A F	33,411	
Wourms A A	17,702	
Wowk L	33,001	176
Woycheshin L J	19,494	
Wratten D	20,799	
Wright B L	1,219	61
Wright E O	2,426	
Wright J	20,893	58
Wright J E	5,347	681
Wright J E	26,288	1,724
Wright K R	5,014	116
Wright M M	30,207	214
Wright N S T	9,219	
Wright R	24,002	
Wrixon S	13,676	
Wu M	6,661	
Wunch J	20,301	
Wuttunee S A	19,559	
Wyatt V M	29,387	2,865
Wylie D M	2,329	
Wylie I	2,232	34
Wynne E J	41,681	738
Wynne M B	19,499	
Wyse A G	23,722	
Wyton B L	18,844	
Wyzinski M A	34,141	1,771
Yan S	12,344	
Yard D M	12,618	
Yaremovich M	20,885	
Yarjau R A P	24,163	317
Yaskow M	22,893	
Yates C	22,497	1,058
Yates S A D	25,048	628
Yee D	4,588	
Yee J S	28,866	968
Yelton R D R	595	
Yendley J R	6,667	
Yep W	21,393	
Yeung A Y H	29,389	
Yeung J K L	15,473	
Yick H	15,885	
Yim V P K	31,409	
Yochim P V	36,665	1,500
Yodogawa A J	21,527	988
Yolland P	26,878	767
Yong A	18,212	
York L C	22,381	
York L J	20,227	4,152
Young A G	10,847	
Young A W	18,207	
Young D	29,375	
Young D	9,905	
Young G	19,038	
Young G	8,902	
Young J	20,456	
Young J A	25,291	
Young J C	28,636	602
Young J T	28,807	4,001
Young K D	20,105	2,254
Young L D	784	
Young M J	8,184	590
Young M K	10,047	
Young N	19,626	
Young P	31,584	
Young P H	20,028	
Young R K	5,800	97
Young S N	29,171	
Youngberg G D	27,136	858
Younger A	5,058	346
Ypma G	27,004	
Ypma J	2,319	257
Yu M S	19,905	
Yu T F C T	29,763	
Yun L	5,733	
Yurchak T L	9,752	
Yusko A E	21,510	
Zacharias H	19,526	39
Zack A O	13,933	
Zack D	11,683	
Zado B E	18,582	
Zailo S M	4,528	
Zaleski S L	31,513	
Zambrzycki G	1,009	
Zanchettin R	19,380	
Zanic V	22,110	
Zapp R O	56,984	14,950
Zarr K	11,208	25
Zaskow C	6,337	
Zayonc O M	21,545	
Zender H B	48,060	442
Zhang J L	24,206	
Zibin S N	28,473	550
Ziegler K	14,097	
Zigay M R	20,494	
Zilcosky E J	431	
Zilkie L R	18,886	
Zimmel P	3,077	
Zimmer R E	11,670	
Zimmerman D	12,016	
Zimmerman S D	27,839	
Zimmerman S M	36,665	1,871
Zink G D	52,036	
Zirk C D	19,435	
Zirk C S	26,243	
Zischka E M	15,342	
Zoltan T T	33,590	5,010
Zomar E	21,021	
Zorn C J	20,588	8
Zorn R M	4,708	
Zucermann A	36,038	
Zucermann G L	21,978	
Zulkowski E	48,502	2,797
Zuurbier M	17,725	
Unallocated benefits	37,180,483	
Accrued pay	2,960,671	
Emergency health services	30,253,812	
Transfers	(2,649,110)	29,607
Totals	225,847,605	3,477,011

MINISTRY OF INTERGOVERNMENTAL RELATIONS

	Salary $	Travel $
Gardom Hon G B Minister	18,818	11,744
Strachan Hon W B Minister	9,947	1,971
Rogers Hon C S Minister	2,518	2,930
Smith M H Deputy Minister	80,017	20,510
Adams A	19,112	60
Alley J A	37,819	3,094
Andersen L	18,191	353
Barnett D D	18,714	1,116
Bell D	4,230	
Bevan E M	6,816	
Blair W A	26,756	13
Botje-Jones A	26,611	154
Cho L G	21,636	399
Christian R A	9,294	
Claxton B	2,611	
Crossfield J M	15,462	
Daniels D M	3,107	103
Devine S M	22,468	
Dickson K M	27,936	3,027
Eraut C B	5,736	1,484
Evans-Atkinson E W	24,682	
Firth G I	21,416	
Grattan C E	1,814	
Guild S D	16,440	
Hansen D E	20,996	729
Harry M L	2,469	
Hart A H	31,875	5,894
Heap P C	58,766	14,112
Henderson E L	6,112	
Hick W A	42,502	4,839
Isaac C D	20,299	
Izard D L	20,660	
Katz A D	36,381	1,082
Lillico R N	28,434	1,056
MacKenzie K L	19,660	918
Maranda P B	34,183	880
May N P	3,971	2,264
Mayoh K A	31,142	3,495
McLean T	9,153	
McNally W	17,512	
Mercer W	40,500	9,361
Montgomery R	6,227	6,094
Oatman J C	9,752	438
Ouellette M	31,538	13,839
Rae J D	57,019	9,681
Rowbottom B A	29,573	12,132
Rutkauskas L	36,949	2,024
Schneider D J	19,166	596
Selkirk I M L	10,689	
Sherwood S	20,108	
Smart W R	47,163	843
Tarnow N M	57,701	5,005
Thomas M	17,619	2,899
U.S./British Citizens payroll	124,274	
Webber L F	17,210	1,522
Whitton R	21,583	1,882
Wilkinson R P	3,697	214
Unallocated benefits	224,839	
Transfers	(513,657)	(56,394)
Totals	1,088,216	92,786

MINISTRY OF INTERNATIONAL TRADE, SCIENCE AND INVESTMENT

	Salary $	Travel $
McGeer Hon P L Minister	18,818	7,912
McKeown J Deputy Minister	51,339	16,315
Adam S C	16,805	985
Adank C	17,926	107
Allard M	13,476	
Allen L R	28,575	4,632
Arnold C	687	
Artz G P	18,001	12,224
Ball F	15,247	
Bamford I L	15,187	21
Barsalou G R	21,996	228
Beeson L L	17,423	2,614
Bennett G A	37,871	9,580
Bent A L	17,163	
Billett J C	15,684	1,278
Blackstock H	147	
Blake C	11,770	46
Bradstock C L	15,247	
Burnes J	23,074	6,594
Burton S	15,211	
Byrnes E M	31,093	663
Cameron H D	994	
Carrigan J	2,499	
Carson J E	10,837	
Carswell L		
Carter M T	21,707	335
Casasempere A	30,012	1,335
Chen J	642	
Chok M	13,684	
Clark M L	26,671	
Coatta M M	2,251	
Colville J R	30,672	806
Cox M R	749	
Cryan E	13,676	
Culbertson S F	26,568	3,400
Dafoe E	15,457	
Danroth C R	15,145	
Davidson S S	27,724	5,122
Davis M L	15,657	
De Caire L D	5,427	
Deen J	13,120	
Dick L	14,986	
Ditchburn S	14,245	
Dobbie N J	15,247	
Donaldson M R	15,829	
Doppert B	13,309	
Duggan R R	22,408	664
Duncan J R	11,509	
Edge K M	8,186	
Edwards I M L	16,376	
Eggleston D	40,036	10,800
Emberley U H	16,126	160
Endicott R O	348	
Engbrecht G	15,655	249
Ferguson P	15,173	
Fetterly C J	15,684	
Forgie C M	14,086	
Fraser A	11,106	
Fraser L	312	
Gardener J F	25,731	75
Gardner P L	26,674	2,113
Gawalko D A	14,602	
George D M	17,993	1,346
Giesen P G J L	22,933	1,267
Goldade A M	2,252	
Gray L	12,177	
Guthrie S	24,827	1,125
Hagar V A	3,362	
Harder L	21,534	
Hartley J	28,428	1,611
Henry K L	13,140	
Hilton M J	24,333	630
Holland R H	30,672	2,198
Horswill D H	42,397	12,140
Hundley P A	14,972	
Hunter P J A	34,317	1,444
Husain I A	595	
Hutchinson B J	15,692	
Jackson M K	17,984	48
Keir L J	14,358	
Kierstead K C	12,936	
Kozak E L	25,813	823
Lam P C C	23,971	2,979
Lewis D M	21,296	
Loader D	26,978	2,309
Louis M	1,662	
MacDonald E B	30,837	658
MacDonald S A	12,920	
Manraj N	12,939	
March D R	24,229	2,523
Marlatt D E	12,378	4,672
Marshall S K	456	573
McConachie T J	5,297	
McDougall B I	14,841	
McIntosh L K	11,215	
McLean D C	13,259	
Middleton H R	36,447	869
Miller D R C	34,247	1,919
Moline R P B	37,942	1,949
Moore E J E	18,372	2,060
Morison K S	5,316	
Mujica A	1,811	
Mussenden R N	43,306	7,148
Nirwan K	26,151	317
Nolan J	5,041	
Page H J	89,972	6,439
Parrott L P	11,346	
Penner C G	15,729	
Picard R A	23,670	
Piccinin D M S	30,837	2,310
Pollard D P	12,707	
Prentice T A	30,017	1,719
Prior C D	20,022	
Rife P F	13,867	
Robertson A N	15,238	
Robinson D M	16,264	
Russell M N	13,031	
Russell S G	11,923	
Ryan W G	14,918	
Santosham T V	26,978	528
Sargent V J	5,823	
Sauder D E	11,346	
Scambler E	7,365	
Schafer E W	4,100	
Schultz R D	27,519	
Semple K L	2,356	
Sherwood K M	18,528	21
Shum K	3,365	
Smallenberg G A	44,938	1,994
Smith D W	29,876	713
Spencer L L	14,073	
Stepanick C M	10,169	
Stevenson B W	33,325	2,956
Stewart M	15,[illegible]32	
Sturdy L A	23,164	952
Taylor F E	19,009	971
Templeman P N	37,864	234
Tetlock J C	15,186	
Thompson W M	14,564	973
Thomson A M	9,935	731
Track M J	24,190	8,126
Tychynski G R	15,084	
Va[illegible]heresse V M	15,171	
Vasanji N	13,004	
Vermaning T A	288	
Vitek F A	34,317	875
Wade A L	26,596	2,073
Wehrfritz H C	21,340	398
West B J	20,121	
White P E	1,561	
Whitters J E	24,603	3,129
Wickens E B	3,309	
Willis C L	12,686	
Wilson L L	17,119	
Workman M A	7,371	
Transfers	(2,724,530)	(175,051)
Totals	0	0

MINISTRY OF LABOUR AND CONSUMER SERVICES

	Salary $	Travel $
Segarty Hon T P Minister	18,818	8,529
Hanson Hon L F Minister	12,465	7,469
Leslie G M D Deputy Minister	80,741	5,766
Aarnoudse P A	30,742	230
Aaron B	33,105	1,687
Ablett D J	29,813	
Addison H M	4,546	564
Adkins D R	32,135	264
Adkins K G	30,090	1,231
Ages D S	37,128	1,885
Akam L H	38,120	1,439
Albertini K E	69,419	3,580
Allen B J	1,639	
Amirault V H	32,216	1,670
Andersen D E	7,008	2,542
Anderson J K	4,254	3,865
Anderson J R W	32,135	3,632
Andison A	7,046	608
Andrews J P	11,434	539
Angus S J	4,431	
Anset-Beale F	18,610	2,254
Arboleda L	17,212	354
Armit G	3,120	
Armour C J	9,327	
Armstrong G E	30,230	590
Arnold J	4,546	885
Athwal S	4,254	539
Atkinson H F	6,771	1,287
Attenborough R	29,794	1,046
Attewell J E	18,346	
Au-Yeung G	2,578	
Auerbach W I	56,023	2,576
Ayers K J	1,756	
Ayinde A	29,680	1,373
Aykroyd C D	42,135	2,119
Babul N	20,119	692
Bailey E B	20,115	
Bailey N C	857	
Bainbridge C G	5,167	734
Bakker C J	18,285	
Baldwin T G	20,463	
Baldwin T N	4,546	250
Ballantyne E L	29,207	676
Ballantyne I A M	4,254	
Ballard D L	5,496	
Balon D A	25,359	
Baloun H	2,205	
Barker C R	29,813	618
Barker R D	11,882	
Barley R S	29,813	1,551
Barnden A M	7,717	
Barnett B	11,413	
Barnett R T	36,757	4,623
Barr-Thompson V	24,347	887
Barrett J	48,779	486
Barrie G	3,697	888
Barrows R A	42,865	179
Barten R J	32,118	2,502
Basiren F E	5,740	1,080
Bauerle H J	28,883	426
Bawa A	17,301	
Bawtinheimer B G	27,284	325
Beaudry L L	2,815	
Bebington A L	16,743	
Beeby W I	43,682	261
Bellman L R	41,157	2,735
Bender R	3,146	
Benneke E R	2,013	
Bergstrom K	27,589	1,441
Berkes D L	19,660	
Berkey M-A	1,207	
Berrouard L	20,267	147
Berton R	29,827	237
Beugelink C	1,551	
Beveridge A M	11,464	183
Bewley M C	19,535	
Bhajan S	11,773	
Bieller B	875	
Biggs G W	34,402	1,934
Birnie J	27,860	5,275
Birnie L B	17,149	40
Bishop D A	29,813	22
Bishop L M	6,412	
Bishop M D	33,051	2,873
Blake C	7,592	
Blatter S Y	16,892	59
Blonde K D	2,343	
Bogart R J	3,200	
Boland L M	3,169	
Boldt D L	14,366	
Bond B A	14,782	
Boness G K M	40,069	229
Booth K J	3,762	
Bosence B	18,847	836
Bosma N	29,813	5,957
Bouffard J M H	7,309	
Bouthillier C E	10,848	970
Bowell S J	27,267	2,050
Bozzer R	24,816	1,751
Brach M L	10,724	
Brackley D	5,957	23
Bradbeer J E	32,135	4,239
Bragg V	16,157	
Braker J C	17,415	695
Brassington J	27,518	2,022
Bray M L	15,527	
Brazier B A	1,028	
Breaky A	27,636	2,701
Broderick J R	4,728	
Brodie E M	17,212	111
Brodie G A	31,117	
Brown D W	8,703	547
Brown S W	26,303	181
Brugger W	29,813	2,941
Brunsdon R B	51,298	4,848
Bunn R G	1,938	
Burdett M A	16,743	
Burke E	17,759	211
Burr D K	7,970	1,612
Burrell E	4,933	496
Burton A G	31,824	90
Bush G A	7,135	
Byl S F	5,751	
Byrne J F	27,713	5,152
Byrnes L	8,081	
Cahill C D	37,260	3,699
Caisip E A	17,223	
Calado J C	27,852	1,732
Calderwood G J	40,069	247
Cameron I	30,805	2,380
Campbell H M	45,019	3,966
Campbell K	2,830	
Campbell L J	34,521	652
Cane J T	17,705	65
Cannon J E	27,353	
Carl V R	38,260	2,359
Carr M	2,451	
Carson A	3,169	119
Carson K R	32,318	4,632
Casler K D	17,726	329
Chan I	28,965	1,911
Chan T A	14,250	
Chandra J	16,701	164
Chapelas J A	49,279	5,228
Chapman D M	8,828	464
Chard G	3,146	
Charlton S D	9,206	441
Chaworth-Musters P	4,715	108
Cherry M G	44,459	1,264
Chisholm M R	21,087	
Chisholm V M	16,952	
Chiu S S	28,151	
Chiz D	29,780	894
Choo J Y	20,115	
Christofferson R A	29,813	275
Chu E M	7,443	
Chung L	26,769	
Churchill S L	20,113	
Clancey C	16,644	
Clark D J	13,860	27
Clark E	29,813	4,232
Clark E A	8,323	158
Clark K	22,487	
Clark L G	16,687	
Clark M W	47,207	481
Clarke K	8,728	20
Cleland S J	2,202	
Clements R J	4,715	716
Cline B	27,275	884
Clutchey L M	16,168	
Cochran V A	33,732	4,557
Coell N S	21,049	
Colburn G W	29,803	494
Cole B W	15,254	
Collins S W	6,207	
Colosie S S	29,996	
Coney L D	2,551	
Connelly D	2,896	
Cook J E	29,813	356
Cook P H	32,405	1,068
Cook S G	18,289	4,910
Coombs R M	29,940	620
Copeland K R	38,260	1,605
Corrigal R B	39,882	1,248
Cott D W	50,753	12,394
Couroux L	2,724	
Couroux R J	4,850	362
Coutts L M	1,335	
Coxe M E	16,916	
Coyne J M	31,080	354
Craigan Cl	14,428	
Crawford A E	19,506	467
Crawford B M	7,078	
Cresswell M E	26,586	41
Crocker T A	23,646	522
Cromwell S M	1,001	
Crook M	17,019	
Crossman D	17,212	
Cumming H H	29,813	1,852
Cunningham H J	29,813	671
Cunningham J A	19,555	
Currie V	20,861	560
Dacko R M	29,813	2,090
Dahl M L	8,897	
Dale K	15,673	
Dandeneau P A	16,493	1,617
Daniells S E A	32,945	
Dashwood B R	21,393	
Davidson L A	4,254	308
Davie P D	29,813	2,191
Davis P	27,267	3,490
Davis R A	38,260	4,750
Davison M H	66,929	35,073
Day H E	1,522	
Denney N J	45,019	4,841
Dennis W H	41,157	3,424
Derksen T N	16,222	
Dermody N R	10,911	
Devine A P	19,962	2,834
Devlin E C	29,906	1,371
Dewar R E	1,067	
Dick J	17,349	229
Dickout N I M	20,108	485
Dickson R N	11,864	376
Dixson N M	15,998	198
Dobie G	37,773	16
Dodds T L	45,579	600
Dow J W	30,112	556
Doyle G	22,108	
Dressler H R	17,202	
Drew C A	9,700	
Dring A H	29,813	2,225
Driscoll P T	46,237	4,167
Drougel S L	19,548	1,495
Duda Irene	6,709	
Dugaro L	5,784	
Duncan N L	6,970	
Dunne J R	34,360	2,372
Dunning D J	21,312	717
Durand-Hutchinson D	7,217	

MINISTRY OF LABOUR AND CONSUMER SERVICES — Continued

	Salary $	Travel $
Dusseault U M	19,548	
Dutcyvich E	32,135	5,273
Eamer W J	38,250	1,467
Easingwood K	17,212	
Eason F W	29,813	291
Eastman D L	26,805	
Edelman N M	30,730	1,489
Edge K M	5,979	
Edgett J R	62,923	6,642
Egan L L	38,222	1,791
Ekeli D C	2,205	294
Elchuk K G	42,930	2,353
Elford L	16,672	
Elliot G B	30,069	1,820
Elliott S	19,573	771
Engler W	32,135	4,371
Enwright R J C	32,135	3,548
Erickson B A	23,028	364
Ernst H M	30,164	1,656
Espenhain A L	25,747	1,156
Esposito A	18,231	
Evans G C	16,056	
Evanson H D	4,714	309
Fagan F E	1,921	
Fagerlund R J	32,462	1,870
Fairbrother A F	4,254	350
Fallis K F	3,417	152
Farnese P A	18,847	
Faulkner M D	10,546	
Fayle R E	21,061	703
Fehr R G	32,063	1,143
Fennessy S L	10,804	
Fenske L R	18,476	
Ferguson C	20,435	138
Ferrier G	19,538	13
Fields W	2,688	
Finch C J	34,192	335
Finlay H S	29,813	187
Finlayson A	14,561	
Fischer I E	32,304	1,104
Fligg M J	2,815	
Florendo B	28,696	
Floyd C	16,188	
Foley C J	30,003	982
Foley D M	19,553	
Foote C W	45,675	1,763
Forbes D A	6,061	
Foresman E R	41,930	4,571
Forgie S L	19,607	
Forrington J W	29,813	1,793
Foster J B	20,070	136
Foster M A	2,856	
Fowler M	16,743	38
Fox C M	4,137	
Franklin H L	13,694	
Friesen B	31,432	54
Friesen H K	29,813	
Funk H E D	30,011	255
Gabbs G J	19,371	4,887
Gagnon L	816	
Galati C B	16,934	
Galbraith S E	2,827	
Gallagher G B	58,839	2,495
Gannon W	15,275	
Gardner T B	29,813	12
Garland P A	25,420	
Garnsey R C	21,237	
Gates S	4,546	496
Geddes F G	49,279	4,555
Geddes S J	5,519	
Gelfand M	9,169	
Gellately D G	650	
George B A	2,141	
George D	2,803	
George G A	44,709	5,415
Gerussi F A	34,281	1,529
Gifford B T	37,688	418
Gilbert E A	22,327	3,123
Gilchrist J L	13,227	
Gilmour C M	53,643	5,113
Giuliano M E	17,989	

	Salary $	Travel $
Glemnitz P F	37,688	1,096
Glew W H S	32,135	915
Goff B J	51,791	2,601
Goguen-Wong A	15,642	258
Goode D M	2,896	
Goodings S G S	7,633	81
Goodman L	29,968	2,281
Gorkoff V	17,467	901
Gornall D W	37,759	2,743
Gorrie E	1,135	
Goshko M Z	2,438	
Gower D L	14,733	
Gracey D J	19,559	
Grady M F	44,203	4,910
Graham C F	7,316	
Graham J L	29,928	789
Granger S A	46,846	7,487
Graves V I	32,135	1,033
Green L	2,958	
Greenberg P C	3,581	
Greene I	20,285	
Greenhill C J	36,812	6,564
Greenlaw B	34,835	3,287
Greenwood J R	29,813	919
Griffin G A	4,714	136
Gudgeon A	2,733	
Gudgeon G K	30,144	
Guilbault M	37,995	1,135
Gulbraa E	2,815	
Hailes N T J	29,813	468
Hale B A	29,813	
Hale M G	37,594	959
Haley B L L	1,563	
Hall C	31,679	2,165
Hall D	10,120	
Hall E M	23,836	
Hall J B	66,919	2,697
Hallam E J	2,002	
Halligan F	32,135	2,345
Hamann L	17,170	1,119
Hameluck E F	34,931	1,008
Hamilton F M	16,743	
Hancock M J	1,468	
Hansen P M	1,103	
Hanson M	6,754	217
Hardisty S I	7,821	
Hardman M G	34,424	2,236
Hardy L	25,151	110
Harney L	21,982	3,594
Harper R V	147	
Hartshorn G R	41,543	559
Hastings L	21,995	8,455
Hastings N J	29,876	238
Haugan E M	29,813	
Hawkins M T	16,143	38
Hawley J P	25,743	7,998
Hay B M	12,241	
Heagle E W	25,667	
Healey N A	31,669	812
Hegan F E	21,664	
Heidelbach J	33,329	3,611
Heinekey R B	45,019	2,519
Henderson B	19,657	110
Henry O M	20,119	103
Hepworth P I	23,843	
Hewitt M	569	
Heywood C G	64,885	13,220
Hick V F B	27,325	2,460
Hick W A	8,893	5,817
Hickman C A	8,532	
Hiebert K E	3,641	
Higgins J E	4,277	4
Higgins J E	694	
Hill J M	46,579	2,551
Hinchey T	7,005	664
Hochstetter M	4,254	131
Hodgetts I	32,114	878
Hoffman R J	31,679	629
Hogeslag B L	2,850	
Hok L J	4,254	
Holman D M	3,388	295

	Salary $	Travel $
Hooson A E	32,124	5,513
Hopkins W J	29,813	85
Hopper G R	37,602	3,058
Horvath J E	675	
Housechild W	9,010	145
Howard L J	19,212	341
Howells M E	44,762	477
Hsu H	21,061	182
Hudson H	34,211	1,376
Hughes C	2,362	
Hughes K T J	46,384	9,666
Hughes T M	35,944	955
Huhtala M H	29,549	599
Hume D J	25,997	324
Hunter A	16,882	
Hunter M E	22,301	323
Hunter R G	29,813	932
Husain I A	2,459	
Hutton I A	18,029	118
Ingram I M	40,078	
Ireland O J	9,538	
Irving D J	2,041	
Iverson V D	16,723	
Jackson B J	32,114	1,389
Jacob M J	2,818	
Jaffer G	29,076	
James K	27,052	
Jamieson E C	5,957	45
Jang L	2,192	
Janzen V P	29,813	3,004
Jasper G J	16,107	
Jay I D	29,813	2,655
Jessen K H	29,813	3,073
Jickling G W S	42,001	5,683
Jinnah F	2,709	
Joe J I D	50,021	2,204
Johima H F	19,559	
Johnson J H	35,138	51
Johnson K D J	4,616	
Joli L	45,897	1,685
Jolliffe K D M	19,730	432
Jones P K	4,373	
Jones V G	14,851	
Jordan J D E	36,441	1,637
Josephson T L	2,342	
Joys L L	14,768	
Judd M S	3,024	
Kane K	3,256	84
Karabilgin E M	4,546	
Karmali F	2,454	
Karroll J M	12,696	
Karton M	56,023	2,594
Kaulback I M	16,743	
Kay C	46,615	92
Kay L M	19,686	
Kaye K	43,792	376
Keats C	1,335	
Keeping L F	286	
Keithly N S	43,294	3,194
Keller L E	29,813	387
Kelly I A	59,728	7,292
Kelly J T	4,715	
Kelly K K	31,750	2,478
Kennedy T J	56,023	3,068
Keogh J N	32,135	3,014
Kerr A M	2,958	
Kerr M I	41	
Kershaw S V	5,154	
Kessel G E	27,031	398
Kielly C A	2,896	
Kilburn G P	3,144	
Killeen S J	41,760	15,791
Kimpton R B L	9,015	
Kimura A T H	6,593	
King M	31,392	92
Kingman L A	45,019	5,169
Kinzie J D	72,716	3,587
Kirschman S A	20,108	709
Knight A E	30,113	1,020
Knight M C	4,298	
Knopp W	3,913	1,159

MINISTRY OF LABOUR AND CONSUMER SERVICES — Continued

	Salary $	Travel $
Knutson V M	29,813	1,439
Kobe N	19,576	807
Koinoff S J	47,266	498
Konrath M A	10,331	513
Koopmans J	16,443	1,630
Koper J A	18,054	
Korstrom F	19,859	
Koselowski J E	14,679	258
Krauza L J	17,278	868
Krell R D	38,260	1,671
Kucherka R A	32,114	2,411
Kulchyski S L	12,474	594
Lafleur M P	9,284	
Lafleur P	334	
Laing M	16,743	
Laliberte W	15,976	
Lamble J	27,686	2,327
Lambrick R D	17,410	
Laminski J N	40,888	2,164
Landrath E F	16,733	
Langill L R	41,413	
Latzel D	2,681	
Law J F	34,424	363
Lawson G W	32,823	
Lawson J D	29,813	1,727
Layton C W	29,813	923
Laza A A	11,545	
Leadbetter D B	30,018	
Leblanc J I	37,657	2,098
Lee Daphne K	12,062	
Leksen F G	951	
Lessard D J	32,135	
Lessard T	29,813	1,259
Leung A C	22,978	
Lightfoot C	26,929	628
Lilly V E	29,813	
Lindgren D L	27,327	1,133
Lindsay S D	30,766	2,548
Lineman L	3,098	
Lippold R P	31,679	1,925
Little A R	31,921	4,832
Livingston E B	18,529	1,564
Lloyd E K	32,828	2,101
Lockhart L	7,587	
Logie L	25,507	479
Long F R	49,279	8,999
Longmore P M	2,665	
Longmuir C	20,115	
Longpre R S	66,919	4,401
Look M S L	6,330	
Loudon P N	4,546	
Low W	2,815	
Lowden M	3,169	
Lowey L L E	20,119	507
Lowrie M J	17,072	
Luck A R	4,638	
Ludwig M	14,896	15
Lundy A	17,223	702
Lussier V	17,023	
Lyall H M	1,601	
Lyle G E	32,427	5,213
MacArthur D H	45,019	4,469
MacArthur D W	4,254	249
MacDonald A	7,948	
MacDonald B M	24,792	223
MacDonald E A	37,561	905
MacDonald I	46,054	3,080
MacDonald J L	24,703	2,991
MacDonald J R	29,813	2,564
MacDonald S B S	17,223	
MacFarlane W	29,813	3,642
MacGregor G	29,557	1,654
MacKenzie N G	36,037	9,017
MacLean K J	33,046	1,566
MacNeill C I	39,813	2,693
MacPherson C M	20,391	138
MacPherson N W	32,375	1,479
Madore G H	21,126	
Magnusson R M	27,284	626
Mahadeo R M	11,847	
Mahil H P	34,930	287
Mann T F	29,813	159
Manning N A	5,828	
Marcotte B A	680	
Martin G R	31,679	1,605
Martin K R	29,072	
Martin L	4,714	222
Martin M C	5,903	1,562
Martin S G	5,991	
Martin W	40,095	1,547
Martini P	2,815	
Mason S A	9,715	
Mast R A	29,813	583
Mattioli L C	10,496	
Mauro A M	7,562	
Maxwell M E C	30,099	3,778
McAffer G W	28,208	1,677
McAmmond D R	17,749	454
McAtasney M	2,599	
McBride A	13,169	
McCaffrey P M	8,273	
McCandlish C J	16,692	
McComb M F	18,847	152
McConnell D C	29,813	507
McCormack D J	2,578	
McDiarmid T E	3	
McDonnell J	29,813	419
McElroy S A	7,832	578
McEvoy M P	32,523	1,890
McEwen G	16,950	877
McEwen R S	34,533	3,688
McFarlane J C	27,284	2,963
McGillivray M L	16,743	
McGovern P	5,103	72
McGrew P J	9,389	1,280
McGuire R	29,414	140
McGuire R F	4,546	1,111
McIntyre S N	38,062	
McKean E	29,617	785
McKellar H	23,438	2,301
McKenzie A J	29,813	2,882
McKenzie C M Y	29,813	1,066
McKinlay E M	31,947	947
McLean E M	38,420	3,493
McLellan B A	43,466	3,600
McLure J	22,341	
McMahon S M	17,113	257
McNie C A	8,354	
McPhee D B A	15,153	
McRoberts W J	30,081	1,629
Medforth H	31,852	
Mellors W G	29,813	4,314
Memory C S	46,916	4,376
Menzel S	2,371	
Merke N H	31,425	2,077
Merz A W	31,069	2,285
Mester R	34,393	51
Michalchuk A V	210	
Middleton O J	17,223	8
Miller A R	39,071	7,730
Miller B L	1,762	
Millhouse A T	4,546	327
Milne R G	35,732	3,615
Mitchell D A	6,943	359
Mitchell J J	15,099	
Mitchell L E A	2,896	
Mitchell M F	48,775	4,407
Miyazawa J	56,023	3,421
Molloy S J	27,016	799
Moodie C Y	16,401	
Moore G J A	39,836	337
Moore P L	47,207	155
Moore S A	36,792	1,114
Moore W	66,535	3,644
Moran J R	6,413	
Morisette D E	34,424	
Morris M E	37,688	2,716
Morris P	17,075	251
Morrison S L	1,045	
Morrow J A	27,828	4,826
Morrow M	3,651	482
Moses D J	9,546	
Mueller H	30,465	5,423
Mulder D S M	27,283	
Mullaney R F	46,744	4,479
Mullins W J	44,644	5,022
Mullis L J	4,254	195
Mulvihill K J	17,351	
Murdoch H	29,813	4,960
Murphy J	22,897	477
Murphy J	24,184	2,978
Murray J F	29,132	
Murray L P	32,135	652
Murtagh E J	4,254	195
Myers E R	29,813	634
Narayan J S	18,029	155
Naso L	10,388	553
Nelson D L	4,254	413
Nelson G M	18,397	
Nera G A	18,907	297
Neuhaus B	24,295	
Neumann B L	21,347	
Nevraumont M	302	
Nicholls D R	4,715	148
Nicholson J D	3,428	
Nicholson L	2,896	
Nielsen E B	1,533	
Niessen L E	16,743	
Nixon K	14,395	331
Nontell K D	30,501	1,893
Nord G M	19,428	
Nordin M G	15,448	
Norris G	2,668	
Norsworthy T J	29,813	2,750
Norton C	3,015	
Noskin C J	17,223	65
O'Neal K	29,974	1,239
O'Neill D	47,439	8,119
O'Brien J A	17,140	
Oberg F K	16,754	
Olafsen R W	14,309	
Olesiejuk S E	31,662	1,276
Oliver D W	7,232	
Oliver E L	29,936	3,162
Oliver H G	30,038	12
Olson B M	18,272	
Olson P	16,781	
Omelance J	16,722	
Omstead G	35,604	3,427
Otter I A	56,023	3,157
Owen P H	48,510	4,674
Owsianski E W	6,598	1,344
Pachal N R	7,039	
Painter D A	20,216	
Paleologou H	9,004	
Palmer J B	2,896	
Parkinson L M	18,540	1,262
Parkinson M N	23,768	135
Pastro L J	19,527	568
Paton N A	41,536	3,961
Patrick S	17,100	
Patterson D C	5,154	475
Pattyson T	7,422	
Paul M	3,579	
Pavan F H	31,658	1,279
Paxton-Mann A	20,257	
Peain W N	39,327	3,631
Penner D A	16,729	
Pennoyer J I F	16,733	
Peppin M	15,219	
Pereira C L	24,091	211
Perret M R K	12,034	
Perrie S G	16,997	
Petras T	45,019	3,914
Phillips B	16,761	93
Phillips D E	16,360	35
Pickering B	22,810	3,674
Pigeau W P	29,813	7,046
Pinard J E	15,519	
Pirart C	17,217	182
Pirillo A M	8,767	1,460
Pitt W F	29,813	270
Pleasants D V	32,135	2,401

MINISTRY OF LABOUR AND CONSUMER SERVICES — Continued

	Salary $	Travel $
Pocklington G S	4,571	498
Poeschek G L F	31,584	2,148
Poirier S J	17,223	
Pollock B L	35,963	851
Polsky S L	27,963	341
Pomeranski D M	37,657	4,194
Pommer V C	16,986	
Porcina R A	29,813	148
Porter D B	444	
Porter R K	6,413	
Post R W	4,546	291
Poulton M J	5,696	4,003
Powell E D	50,021	3,120
Prentice T B	56,023	2,224
Price D L	16,388	26
Priebatsch P E	30,137	
Pritchard E M	20,108	
Propp W W	19,555	839
Purcell S L	667	
Purdy W D	44,802	1,989
Pyett H V	2,830	
Quee J	35,443	176
Ralphs W F H	2,896	225
Rankel K	29,813	3,611
Rantucci M L	29,813	
Ravenstein K	29,813	4,074
Ray L	14,673	
Read A W	45,019	5,620
Reader R H	29,813	3,672
Reddick B A	6,334	
Redhead A W	16,320	
Redzich H D	16,107	
Rees A J	39,836	303
Rees M J	3,169	
Reid A	38,948	2,932
Reid D	48,504	14,973
Reid M	19,563	
Reid S P	29,220	623
Renwick R J	47,253	4,231
Renwick S A	3,289	
Reynolds E	16,743	165
Reynolds K M	29,813	289
Reynolds R A	21,583	951
Richardson D	225	
Richardson M-R	347	
Ridley A E	17,119	
Rieck P R	18,835	1,948
Rill L L	19,018	480
Riva A M	24,569	
Roberts E C	29,813	3,565
Robertson A M	29,813	50
Robertson B W	29,813	73
Robinson D E	8,754	
Robinson M G	16,193	
Robinson N A	31,192	152
Rocan C G	6,485	
Rooney E K	29,911	1,161
Ross A J	8,421	353
Ross E	29,813	2,808
Ross S E	14,784	
Rossander K	3,510	
Rosset C L	27,936	523
Roussinos L	17,774	801
Roy P G	27,550	6,450
Rusnak G J	16,743	
Russell D G	42,667	5,543
Rutledge B J	19,553	
Salary Recoveries BCGEU	(955)	
Salter E	16,743	
Salter R A	29,813	1,705
Sam L	2,896	
Samson N W	40,903	4,374
Sandahl N S	32,135	5,534
Sander K M	19,595	
Sanderson M	4,254	
Sands H M F	29,813	971
Sanger L J	18,646	
Santano L	32,135	591
Sargent S J	29,813	1,217
Scanland M E	13,957	411
Schaeffer I W	41,543	518
Schaffer S S S	21,233	230
Schneider T E A	2,896	
Scholten M	18,136	
Schuyff J	37,060	608
Schwarz H W	51,221	2,055
Scott D L	15,420	
Scott L	20,905	126
Scott M	19,641	148
Scott W A	16,743	
Seip D	16,778	316
Sequeira V R	21,055	21
Shantz C	36,243	3,552
Sharp Susan M	10,009	
Sheldon B L	9,934	
Sheng R Q	29,813	
Shori M A C	29,813	1,987
Shuffler D O	31,679	4,159
Shuster R	16,743	
Sibbald E E	4,254	
Sidhu P	2,896	
Sim M L	64,957	5,311
Simmons C E	16,650	
Sims R	3,006	
Singer J	25,997	839
Skehor E P	24,596	3,647
Sledz M A	2,896	
Smith F S	4,373	1,279
Smith J A	21,781	
Smith J H	3,169	
Smith R D	21,673	1,942
Smith R E G	5,999	432
Smith V G	15,526	
Smith W J	3,913	964
Snickars P G	4,546	1,169
Snyder E K	16,238	
Sollis R P	53,747	7,284
Southwell S V	28,418	
Spicer K E	30,009	
Spooner D W	40,017	3,363
Sproule H	17,262	
Sproule J F	29,794	
Sproull H R	29,813	5,205
Stackhouse S	67,478	9,684
Stadler L J	32,135	
Stadnyk G	18,438	
Stafford E A	19,660	
Stambulic M	3,632	
Stanton P D	36,558	2,740
Stapleton M M	29,813	174
Stea R A	45,576	11,069
Stearn G D	3,697	
Steel D B	32,618	1,814
Steele P M	27,182	94
Steele P M	9,015	651
Stefanini K B	12,888	
Steven K	12,593	
Stevenot W	3,538	
Stevens A	45,019	3,251
Stevens E	7,628	227
Stevens G W	37,132	4,812
Stevens R J	26,045	836
Stevens R W	18,272	
Stewardson T L	4,254	247
Stewart D A	2,458	
Stewart K G	6,681	448
Stitt B A	20,943	
Stoddart C	2,930	
Stone D M	12,850	
Strachan A	34,931	3,178
Strongitharm G D	56,023	2,725
Sundquist S A	20,119	317
Superle M N	35,703	1,235
Surine D E	3,904	
Svorinic I	24,188	3,250
Swendson W B	22,480	940
Sylvester O	38,912	1,919
Taiji S V	26,057	464
Taiji S	171	
Tait T M	4,254	445
Tatchell M G	5,806	322
Tayler D	8,736	
Taylor C E	25,617	
Taylor C M	44,789	1,334
Taylor I H	2,896	
Taylor S	16,902	
Taylor S M	12,449	
Tejpar R A	30,417	
Ternus R	3,234	
Terrico A J	17,805	
Terry A J	4,254	451
Thiessen D B	32,567	
Thomas C E	3,206	
Thomas G L	6,610	534
Thomas M	3,032	779
Thomas N J	14,720	
Thompson E	39,669	1,515
Thomsen B J	3,578	
Thomson B A	8,610	
Thorsen D E	29,794	1,820
Threlfall P	6,111	
Timms L G	2,326	
Titterton G	30,114	356
Tkachuk H M	6,778	
Todd J D	23,839	
Tolete P M	13,646	
Tooby V K	17,175	
Toogood J R	54,130	3,984
Torrans W S	32,135	6,276
Tracy P A	18,349	594
Trasolini J	500	
Trifunovic V	17,213	388
Truesdale L D	4,254	
Tufford J B	4,254	677
Tugade T A	19,553	
Turcasso R	16,005	510
Turnbull J G	34,424	4,250
Turner M L	48,504	4,966
Tuttle R M	31,992	2,527
Tweedie R M	40,097	501
Twilley S F	20,161	
Twine B J	19,624	
Uhrin M	16,622	82
Upton G N	30,061	985
Van Der Horst J M	29,813	
Van Doesburg C A	6,546	17
Van Raes L I	2,874	
Vance P	8,191	104
Vandyke P	30,153	176
Verboven B I	29,803	1,712
Verbrugge N	50,021	5,615
Vernon D L	5,633	
Viereck L S	41,463	4,321
Voth J L	14,669	261
Voynovich M	4,280	616
Wainwright J R	25,346	2,463
Walcott A	20,196	
Walkden H T	29,813	230
Wall E P	15,824	289
Wall H	17,348	
Wallace L S	18,835	350
Wallis M L	1,335	
Walters B A	3,664	
Walters R M	20,108	603
Wanless G R	30,259	1,815
Ward G A	42,851	1,111
Wardstrom G C	29,813	
Warner R A	3,369	273
Warner R B	20,108	761
Warren J M	16,733	
Warren S	20,095	
Watch M	2,469	
Waterston J E	49,279	2,444
Watson J E	10,366	
Watters F R	33,870	2,425
Watters W C	32,135	4,766
Watts J J	37,862	2,511
Weeteringen L	31,761	1,289
Weir J K	45,881	2,594
Welbanks D P	5,167	
Welch P B	13,236	
Weldon S J	10,558	
Wershler E	4,725	106

MINISTRY OF LABOUR AND CONSUMER SERVICES — Continued

	Salary $	Travel $
Westbrook D W	4.535	
Whelan O	34.931	2.512
White K G	39.860	
White T A	14.607	
Whiteley F G	4.715	
Wiebenga G	1.469	
Wilde R J	29.813	5.420
Wilkinson B	4.340	1.525
Wilkinson M W	49.279	7.472
Williams B	45.897	4.573
Williams B E	66.919	7.734
Williams C A	3.107	
Williamson J A	56.023	1.658
Willis K M	6.118	
Willumsen K B	32.135	2.049
Wilson D J	50.021	10.995
Wilson E J	32.135	
Wilson G I	32.138	2.518
Wilson T L	15.280	
Wilson V	2.877	
Winn D R	4.254	403
Winnig R A	34.954	4.240
Winter L J	13.907	
Wishlow R R	3.735	
Wong D D	1.866	
Wong L	4.636	
Wong P	4.373	
Wong P Y	17.223	616
Wong R W T	14.281	
Wonnacott W H	42.344	1.193
Woo D M	16.215	
Woo R M	18.014	
Wood E W	56.023	4.714
Wood M L	5.292	193
Woolley T L	11.137	240
Woolnough G C J	1.138	
Worthington J	29.813	1.106
Wrigglesworth B M	15.499	
Wright J R	17.223	149
Wright T J	32.298	2.378
Yamake N K	3.112	
Yannuzzi G	22.255	425
York S	2.428	
Yorke D C	761	
Young N M	9.031	
Yu H	18.687	10
Yu V	34.424	535
Zdancewicz E F	32.239	263
Zeleny K L	2.896	
Zradicka V R	4.602	
Accrued pay	(23.231)	
Unallocated benefits	2.976.617	
Transfers	(7.295.898)	(392.698)
Totals	17.236.611	758.529

MINISTRY OF LANDS, PARKS AND HOUSING

	Salary $	Travel $
Kempf Hon J J		
Minister	11,626	9,077
Flitton R D		
Deputy Minister	24,069	5,578
Abel H A	21,164	159
Abou C	4,811	
Ackerman D	5,516	
Ackerman D C	8,226	
Ackerman W J	2,074	128
Adair J E	6,804	
Adam M R	8,391	
Adamo V	16,393	
Adams K A R	15,697	
Adams R J	12,586	
Adams T F	21,885	808
Adamson D G	16,408	743
Addison J R	17,251	4,503
Affleck J	19,357	318
Ainscough S	859	
Alexander B	30,717	1,393
Alexander R	20,995	
Allen A	7,606	
Allman P D	6,276	
Alwood H L	13,216	35
Anderson C A	21,411	
Anderson K W	27,904	1,722
Anderson R E	4,767	
Anderson S	9,096	
Anderson W J	8,467	
Andrew D A	12,482	
Andrews L D	6,261	
Andrews S G	17,647	
Andreychuk W H	23,038	1,384
Anyan R M	11,282	21
Applejohn P	6,408	
Archbold G D	33,263	
Archinuk M M	11,725	91
Arkinstall C	31,210	
Armitage W A J	953	52
Arnold V	18,359	252
Arnold W	17,771	
Arsenault W A	9,896	297
Ashe J A	10,116	
Ashmore S S	9,428	
Askew L J	17,314	
Atamanenko G T	2,606	
Atherton I I	30,837	3,855
Atherton R T	313	
Atkins D R	8,322	
Atkinson C G	10,988	
Attfield E	8,072	
Aubry J A	12,989	
Auld T C	12,226	71
Auringer D R	17,938	616
Ausman D W	60,505	2,323
Ausman S A	18,223	
Austad R C	15,674	29
Austin N	5,050	
Avram L L	18,330	413
Bacon D W	31,399	2,727
Bagg E W R	9,735	
Bahk H	21,215	1,262
Baich P M	3,048	
Bailey B	9,342	
Baillie D	18,362	
Baillie J A	2,586	
Bains A	5,900	
Baker A B	10,128	
Baker K W	44,869	3,258
Baker R B	22,204	3,461
Baldwin K R	3,780	
Baldwin S A	4,222	
Bale S E	10,980	
Balfour N J B	12,269	49
Ballinger-Spofford	17,662	497
Bancroft M C	25,744	497
Banister R H	13,293	8
Banner L	10,807	
Barg B J	8,337	
Barker J H	3,335	
Barnard G W	9,635	8
Barnard L M	3,766	
Barnes G R	52,412	1,195
Barnett N R	8,874	
Barry T E	16,752	
Bartsch M	18,857	
Batchelor C L	6,061	13
Bate D L	9,573	132
Battles R A	52,943	2,212
Bauer H F	29,575	1,405
Bawden S E	15,823	
Baxter F A	51,110	9,713
Bayford S S	17,100	
Beard D D	10,625	8
Beasley D E	17,316	
Beattie M R	26,312	
Beck J L	12,175	2,091
Beckett J M	17,251	1,457
Bedford D R	3,706	
Begg J M	11,342	591
Bell K L	9,907	
Bell T G	13,308	482
Bellanger J M	17,050	546
Belusic O	5,134	
Benko B	5,822	
Benn H E	10,128	
Benneke E	6,934	
Bennett C A L	45,428	29
Bennett F H E	10,943	35
Benton D S	19,247	1,234
Berg L	3,624	1,737
Bergen W G	39,045	10,264
Bergin S S	26,220	
Bergman K	1,725	
Berney D R	16,451	614
Berry D W	45,892	2,125
Berryman C E	12,583	54
Bertoia F E	1,536	
Bertram B L	17,302	8
Bertrand W	6,108	
Betz G G	17,784	87
Bially P A	16,675	
Bindra B	12,338	724
Birtwistle R W	29,530	1,149
Blackburn N O	27,263	4,968
Blackhall P A	19,154	
Blackie G R	8,149	
Blank W	9,665	55
Blaus R N	26,072	452
Block H J F I	28,469	5,132
Blount R	5,949	
Boas H K	49,075	1,942
Boback L E	8,785	28
Bodenchuk A M	6,943	
Boland A	9,849	
Boleen D V	16,654	
Bonar N	3,837	603
Bond L	14,552	69
Bones J G	47,872	4,708
Bonner C M	13,968	
Bonner R R	27,066	
Bopp V K	27,370	1,290
Boppre J L	11,997	
Bose R N	50,038	4,491
Boucher A K	47,782	609
Boudreau L H	18,928	1,174
Bourdin G J	7,379	
Bourgeois A A	3,507	
Bourgeois B J	9,810	
Bowditch S	12,819	
Bown U E	3,006	
Boyd B D	9,203	
Boyd I D	4,416	
Boyd M	7,937	
Boyle C L	10,033	
Braaten G A	24,021	
Bradford L D	758	
Bradley J W	9,708	
Bradshaw J F	5,495	
Bradshaw K I	20,944	536
Bragg M	744	
Brand K	7,485	
Brandt D A	19,571	
Bready N E	17,410	
Bressette R	20,791	1,044
Brett A M	8,486	991
Brett K C	18,256	
Brickwood K A	26,606	1,830
Bridge A C	44,956	624
Brierley T H	27,083	6
Brierly W C	15,125	
Briggs G L	10,128	
Briggs J L	7,718	22
Briltz A	5,943	
Brisebois A M	10,856	5
Broadhurst D K	13,328	252
Brodie R	45,151	5,432
Broome G A	24,131	506
Brosseau C	8,051	8
Broughton G C	19,271	
Brown B J	10,784	
Brown C A	3,731	
Brown D W	22,422	1,294
Brown K R	26,268	
Brown S M	18,673	
Brulotte M V	6,029	
Brunning R A	29,575	3,019
Bryans J E	7,531	
Bryans J M	4,848	
Brydon G	13,309	1,229
Buchan N	8,184	24
Buchanan C S	17,643	
Buchanan D P	10,098	
Buckler P L	19,142	2,405
Buckley M	20,216	254
Budd B A	8,845	320
Budd K H	10,757	
Buick L J	3,757	
Bunyan R A	1,488	
Burdge B	12,191	651
Burke R J	6,380	
Burlock D	3,455	
Burnett K G	13,058	
Burns L P	2,375	
Burrell B H	18,576	405
Burrell J E	10,290	
Burrell R A	7,803	
Burrows L H	26,341	
Butchart D G	33,429	1,537
Butcher R F	5,360	
Butler D J	35,919	3,812
Buxton P F	10,955	
Byrnes W J	16,528	1,725
Cachart J K	8,427	
Caddell N C	16,925	
Caden P M	19,374	
Cain M R	36,204	
Cain P H	14,119	8
Caldwell R M	39,564	3,585
Cale I J	13,046	
Callan M J	13,339	
Cameron A E	30,654	3,900
Campbell A B	31,694	3,015
Campbell C L	3,339	
Campbell G A	17,743	893
Campbell G T	4,136	
Campbell J	24,292	2,654
Campbell L E	3,162	
Campbell T L	9,846	
Campeau L A	26,016	1,170
Campo B	2,848	
Candy D	4,807	
Candy R N	22,427	791
Canova R P	27,461	
Capron J	9,993	
Carlson C A	7,977	
Carlson D L	23,029	80
Carmichael N A	18,929	2,442
Caron B A	5,648	
Carr F D	19,099	
Carrell L H	13,888	
Carriere D R	9,257	377
Carruthers B	15,414	

MINISTRY OF LANDS, PARKS AND HOUSING — Continued

	Salary $	Travel $
Carruthers D M	23.832	2.347
Carruthers M K	16.462	
Carson S	4.926	
Carson S A	1.880	
Carswell R L	10.210	
Carter D W	21.460	2.340
Carter E S	9.132	
Carter H	9.572	49
Carter J D	10.831	965
Cartwright R	15.042	
Carty L	10.090	
Carver R C	25.950	
Cason C M	13.964	123
Cates K E	7.413	
Cawdell B C	14.730	869
Cederberg R C	7.169	
Cessford M A	21.247	1.068
Chamberlain J M	10.860	
Chambers S M	14.647	
Chance L	10.400	8
Chapman D G	13.172	655
Chapman J N	40.404	296
Chapple S D	9.557	
Chesko R E	6.565	
Chesley K	6.362	49
Chidley J	8.403	
Child P A	5.647	
Childs A L	23.714	
Chin G	20.097	717
Chmelyk R W	926	
Christianson D M	1.373	
Christie P	18.590	904
Christman A	11.752	
Chudleigh J	7.528	
Churchill D	19.005	3
Ciammaichella M	412	
Cinnamon M P	6.893	
Clark D R	1.487	
Clark G Q	7.296	
Clark I	8.834	
Clark L D	9.777	
Clark M A	1.468	
Clark W P	7.244	
Clarke B D	31.773	1.599
Clarke G	6.645	
Clayton A	21.512	
Cleary I M	12.700	
Clegg L R	11.086	
Clendenning E	773	
Cleveland M	4.842	
Coates D F	25.944	
Cockburn T C	39.056	690
Cockle D J	19.566	
Colling R A	13.894	
Collins B G	14.629	
Collins C E L	412	
Collins M V	33.643	13.979
Colombo L	5.128	47
Conarroe J L	14.470	
Condon R J	1.804	
Conell J	7.664	
Congdon B E	32.212	301
Cook K L M	2.709	
Cooke L C	15.432	
Cooper A K	25.950	
Cooper D	5.269	595
Cooper G T	30.545	
Cooper W P	13.900	
Cornett K C	8.559	
Cornwell C F	10.529	
Corra B A	9.874	
Corrigan K J H	31.114	747
Coulter P	5.740	
Court Y W	11.053	
Cowell N M	12.188	176
Cowie M J	3.108	
Cowie W G	16.463	
Cox S W	14.142	
Craig L V	16.182	
Crawford C J	6.903	8
Crawford D H	864	
Creber R J	45.551	3.412
Crighton J L	10.891	
Crosby R S	1.971	
Crosby S M	6.016	
Cross S D	7.534	
Crosse R E	4.072	
Croy G H	9.304	
Croy T	9.869	49
Csizmadia F	26.206	1.319
Csordas F	27.479	1.760
Culp C	10.680	
Cumming R W	3.565	
Cunningham D R	15.499	
Cunningham I S	21.416	3.595
Cunningham P	5.037	
Curran C T	9.162	
Cuthbert J T	26.211	2.207
Cyr M E	15.840	
Czernicki J T	6.261	
Dalgety A M	895	
Dalziel R R	32.162	6.912
Damer E J	8.023	
Danbrook P J	19.571	
Daniells L M	19.592	
Datoff G D	24.063	733
Dauphinee I F	10.431	
Davidson B	15.123	
Davidson G W	18.928	2.211
Davidson W B	20.635	
Daviduk R K	18.238	
Davies I	14.697	
Davies L	7.326	
Davies R I	3.349	
Davies S J T	1.877	
Davis B E	20.627	1.738
Davis D J	9.962	
Davis E C	16.455	423
Davis R A	8.824	
Dawson D A	18.501	
Dawson J R	17.719	600
De Roche D L	14.956	
De Vink H	22.427	652
Dean A E W	45.029	454
Dean M S	19.916	
Deans A A	4.619	
Deering G	12.736	
Degraaf L G	24.768	
Dehart J	12.454	1.256
Delikatny C R	7.874	
Delikatny F P	27.305	571
Delmonico R H	14.494	
Demale J E	10.342	
Demers C B	13.298	
Demers J M C	10.349	
Dennison D R	14.991	
Derick N J	30.782	2.864
Dery G A	14.760	499
Desrosiers S A	14.765	29
Devereaux G	7.479	
Devito D J	7.327	
Deweese M	6.162	
Dewilde R R	3.632	
Dewitt D	16.724	2.388
Dick R E	8.819	
Diehl R H	19.947	232
Dielissen T J	42.900	1.886
Diemer C	1.258	
Dionne C E	9.619	
Dixon B B	17.251	773
Dixon D M	6.440	
Dixon G C	20.218	560
Dixon R E	6.997	
Dobbs J G	10.801	
Dobbyn L W	11.086	
Dobell S L	9.013	
Dobson S P	410	
Doerksen E J	9.952	
Doggart W	21.404	673
Doll T	2.465	
Donaghy R A	18.693	
Donald W L	14.876	1.002
Donnelly A	15.492	
Donovan V	10.066	307
Dosenberger L	10.097	719
Doskoch J	25.950	
Douglas W G	15.263	
Downer M B	14.571	8
Downey P A	16.543	
Downs M	29.314	6.724
Downs M V	3.135	
Doyle P F	5.932	
Drew F H	12.313	28
Drinnan S	3.224	
Driscoll D D	9.137	
Driussi L	7.564	
Dromlewicz J	4.680	
Duckworth G	10.436	
Dueck H N	19.736	123
Dueck K	6.842	
Dueck M	18.186	1.558
Dueck P	14.158	
Duffy D A	48.462	3.501
Dufresne Y A	4.830	
Dugaro R	23.795	
Duke J A	17.612	
Duncan D	7.868	
Dundas A P	12.164	128
Dunlop-Bertoia C S	18.928	1.038
Dunn B G	5.957	
Dunn L P	8.433	
Dunsmuir H	5.927	
Dusseault D R	19.062	
Dyck B W	29.070	55
Dyer D N	14.803	
Dyson C A	14.037	
Eastwood G D	15.467	
Eaton W	5.833	3.402
Ecklund L G	8.269	
Edgell F G	60.171	7.298
Edwards J W	14.911	
Eggen D H	29.973	957
Egger L P	9.718	8
Elder N	30.702	960
Eldred L M	18.831	
Eldred P K	13.838	618
Elewonibi M	26.301	3.868
Eliason R	15.160	
Elkuf L L	14.416	
Ellickson D W	7.197	
Ellington L R	9.341	
Elliott C C	14.993	
Elliott J S	1.925	
Ellis J	8.305	
Ellis J M	4.833	
Elmes R	8.472	
Epp N P	5.007	
Erickson S	6.702	8
Escott G	6.125	
Espenhain B R	10.050	73
Evans J L	17.719	
Evans N B	22.523	
Everard K	5.165	
Evert J M	6.098	
Ewart G R	11.224	
Fairhurst D	7.131	
Falk K J	6.025	
Fanthorpe A L	19.006	459
Fast L	20.297	
Fauville D A	18.924	1.556
Feeley D	9.086	
Fehr B M	20.065	1.735
Fell D J	15.127	
Fennell D	15.862	
Fenswick N M	13.038	
Ferguson B	10.542	
Ferguson E A	17.888	80
Ferguson G R	19.429	923
Ferguson J L	30.719	2.306
Ferguson R J E	17.291	2.027
Ferguson W J	21.919	772
Ferrero J B	17.799	142
Fetterly L M	23.981	180

MINISTRY OF LANDS, PARKS AND HOUSING — Continued

	Salary $	Travel $
Filliol L M	4.358	
Finch-Field E D	27.854	
Findlay M A	11.337	84
Fitzsimmons F G	8.031	
Flach R E	20.447	422
Fleet D J	16.682	
Fleming R L	7.620	
Fletcher J L	18.468	89
Flucker P A	26.283	
Fontaine L	752	
Forbes L M	1.325	
Ford D D	16.240	49
Forde R	8.221	78
Forman D M	15.390	928
Forman J G	10.083	49
Forman S D	13.576	
Forrester S D V	24.053	
Forster D J	12.080	
Forster D K	3.810	
Forster R B	16.003	56
Forsythe D S	20.829	2.258
Foster M N	16.971	78
Foster W E	23.047	5.777
Fox D L	25.944	
Fox D V	9.338	
Frampton M G	10.131	
Francis C A G	18.800	
Fraser D F	8.867	
Fraser D H	17.784	696
Frawley K	18.307	
Frazer D	8.406	
Frechette T D	32.105	2.130
Frey A L	4.814	
Frey D E	2.592	
Friesen S	8.213	
Froese D	19.026	
Fry W C	40.705	1.250
Frymire D P	25.912	1.014
Fugler B A	22.442	599
Fullerton E A	20.487	203
Gaarden S	8.170	
Gabriel P C	15.125	
Gagnon P A	9.736	
Galbraith B G	25.785	
Gale G W	15.429	427
Game N E	6.954	
Gannon V	16.680	
Gardam C W	9.430	
Garner D	30.719	7.045
Garrett S I	10.452	
Gaskin S J	5.934	
Gaudart R R	10.527	
Gaudaur H L	20.829	
Gaudette G A	6.868	
Gaudette R W	15.297	
Gauld D F	4.430	
Gavaghan F	26.238	
Gear L L	20.609	1.199
Geddes D G	3.248	
Genge D	2.075	
Gerbrandt J D	45.907	1.023
Gergely S L	12.157	325
Gibb P L	27.737	1.803
Gibbons W M	6.501	
Gibbs D	1.886	
Gibbs R G	6.524	
Gibson B M	6.045	234
Gibson J L	26.814	151
Gibson N L	20.588	
Giesbrecht A H	12.338	
Gilbert C A	10.279	
Gilbert F W	10.076	
Giles K T	6.367	
Gillett G E	28.016	1.128
Gillings J W	34.466	6.068
Gillman J	6.930	
Gilmour R F	44.963	
Gilmour W J	15.355	
Giri J K	7.593	
Glenn J	5.352	
Glenn S	5.352	
Glinz G K	15.384	
Gluschenko P F	16.074	181
Goddard M E	39.687	9.451
Goertzen D A	17.799	507
Goldman G L	8.047	
Goldsmith K	8.678	
Gonsky D M	2.434	
Goodchild R H	28.743	
Goodsir M	10.888	
Goodwin A D	10.532	
Gorby L A	7.047	8
Gordon J B	15.650	
Gough D G	27.906	2.622
Goulet D M G	9.771	178
Goulet L A	23.272	1.573
Gowing B	5.718	
Graham B E	7.543	
Grand N J	13.309	
Grandell L E	7.807	49
Grant B A	16.517	
Grant D V V	4.944	
Grant S R	19.257	1.731
Grass A L	17.677	
Grassi P	14.167	
Grassie K F	10.860	2.401
Gravel M L	23.713	712
Gray J M	10.431	
Green A A	15.870	49
Green D E	27.945	2.876
Green R	10.956	
Greenfield D W	16.957	314
Greenwood K R	8.461	8
Greig R R	11.503	519
Griemann C A	7.519	
Griffin D C	4.627	
Griffith D H	18.688	968
Griffith J M	18.949	
Grimard R G	11.337	155
Grisdale J D	2.502	
Grove P J	44.081	2.280
Gruenwald C A	10.239	
Guenther R W	3.460	88
Gunderson E L	44.736	3.644
Gustafson C M	8.928	
Gustafson N G K	40.226	
Guyader D B	5.767	
Hachey E	15.120	348
Hack B J	8.586	
Hacking C	9.204	
Haddow W D	23.508	2.375
Hadikin B	1.991	
Hafstein L M	14.564	153
Hagglund W	7.779	
Hain S E	9.647	
Hajdu A S	7.075	8
Haley T E	4.832	
Hall D	22.032	
Hall J M	10.130	
Hall J T	53.614	6.991
Hall K M	36.681	4.225
Hallam M A	33.270	1.701
Halleran M F H	15.436	
Halliday N A	16.839	
Halstenson J H	14.112	29
Hamilton T N	453	
Hamm V E	48.557	759
Handysides S C	8.877	
Hannah K J	14.529	
Hanry M R	23.810	1.495
Hansen A	8.046	24
Hansen D	8.389	500
Hansen V L	20.507	1.394
Hanson L J	1.678	
Harding L A	2.002	
Hare L E	12.088	28
Harker A V	5.998	195
Harkonen P K	7.583	
Harlan J D	9.292	
Harlow D K	2.555	
Harlow D L	17.251	1.696
Harper L	11.478	
Harris E	27.585	
Harrison C B	9.218	
Harrison L M	9.846	
Harrison T	4.868	
Harshenin E D	7.333	
Hart T W	10.344	
Harvey B R	15.687	
Hatch R	15.125	
Hathaway K	3.021	
Havelock J	18.912	997
Hawes J G	19.444	1.947
Hawkins K V	8.908	
Hayward V O	13.263	
Heagy D C	8.496	853
Heathman R L	23.535	2.906
Hecker A I	8.249	
Heddle F J	17.410	
Hedin S	7.746	101
Heenan D D	5.898	
Heintz B A	8.063	
Hellyer D J	13.935	69
Hemmerling K	7.857	
Henderson I	3.108	
Henderson J D	19.026	
Henderson W C	11.337	59
Henderson W T B	13.003	
Henning H B	8.315	
Heppner W P	7.450	
Herman D M	18.928	1.002
Herman G J	18.308	67
Herman G W	10.610	
Hess H	45.553	3.108
Heyer A M	14.458	
Hicking M	400	
Hicks C	11.623	164
Hiebert J	15.198	
Hilborne K L	6.809	
Hill P R	2.761	
Hills R E	16.472	67
Hilton C A	4.431	350
Hilton J A	16.912	
Hirst M J	14.554	1.496
Hoban G	8.993	
Hodson S L	17.748	381
Hofmeyr H	19.288	584
Hokanson A L	16.382	
Holden B	669	
Holland L M	14.215	
Holley M J	15.994	391
Hollingshead J	34.038	4.108
Hollingshead R E	19.449	587
Honey M L	17.958	67
Honeyman R M	10.263	
Hooper R J	30.676	1.840
Hope D M	4.556	
Hopkins J B	18.928	384
Horsburgh A	2.656	
Horton L B	9.563	
Horwood D W	15.876	
Hough R D	48.157	2.645
Howatson R R	10.346	
Howg D	20.601	
Howie R	24.536	2.536
Hrycenko K Y	11.980	
Hubbard W F	34.598	1.260
Hubensky C	20.178	292
Hubensky D M	8.931	
Hubensky L	14.371	
Huck R E	25.266	2.050
Huckin J M	19.566	
Huculak E J	1.757	
Hudgin J M S	4.694	
Hudson B L	20.466	424
Hughes D A	7.273	
Hughes T S	5.746	
Huiberts D J	1.137	
Huiberts J A	17.695	
Humphries D	25.308	2.799
Hunt J T	11.283	
Hunt R E	7.618	
Hunter G W	13.390	

MINISTRY OF LANDS, PARKS AND HOUSING — Continued

	Salary $	Travel $
Hunter J	6.231	
Hunter J A	10.929	
Hunter P A	14.558	805
Hutchinson J O	30.719	3.205
Hutt J M	24.797	1.208
Huumonen T A J	16.023	
Huusko I V	11.121	
Huwer B R	2.010	
Hyne G T	15.090	776
Iredale J	26.187	1.999
Irwin J L	16.362	
Irwin W M	57.691	7.525
Isaac C H	14.707	
Isaacs T	9.572	49
Isador A	6.699	
Isenor R S	3.871	
Jacobsen S A	18.928	2.168
Jaeggle T	12.790	12
Jakobsen J	95	
James E	3.878	
James K H E	22.941	1.605
Jarvie L F	21.411	
Jarvie T T	29.250	
Jean L	9.059	
Jenkins A G W	17.874	404
Jephson W C	9.278	270
Jessome G F	11.562	75
Jessome R G	17.645	67
Johal J S	23.890	
Johansen C A	7.902	23
Johansen M E	18.920	542
Johnsen C G	9.570	
Johnson A J	8.952	
Johnson B A	15.385	439
Johnson C A	22.494	
Johnson C A	6.277	
Johnson C L	6.645	8
Johnson G P	6.807	
Johnson K G	6.998	
Johnson K L	12.447	347
Johnson L	11.046	
Johnson M Z	23.255	
Johnson R B	14.905	1.422
Johnson S E	1.668	
Johnson S M	9.880	
Johnston C E	18.183	
Johnston J	6.071	
Johnston W	18.335	
Johnston W P	1.781	
Jones B T	5.389	
Jones D E	8.914	
Jones G	23.530	4.449
Jones M L	13.772	865
Jones R	8.284	8
Jones R W	10.785	
Jones V G	4.746	
Jorgensen P	5.261	
Joy K R	23.535	4.430
Joyce E J	25.532	708
Kachaluba R	18.102	358
Kaehn C A	29.038	2.104
Kaiser C	3.312	389
Kaiser D G	1.317	
Kamstra O J	6.355	
Kazymerchyk S A	10.863	
Keir M B	10.266	
Kelch J	21.029	911
Kelly E B	19.989	67
Kelly L T	9.154	
Kelly P M	12.366	185
Kennedy L	6.800	443
Kent S R	13.416	306
Kerman H L	6.207	
Kerr R A	27.919	1.523
Kerr R C	20.768	2.591
Kilback I	8.670	
Kilback P L	18.654	1.903
Killip T G	6.839	
Kilner E H	10.869	
King D H	21.416	
King E J	13.202	2.310
King F A	18.198	370
King P L	6.269	
Kinghorn M H	19.467	697
Kirby K A	2.635	
Kirchgesner E G	26.461	3.518
Kirk A	14.948	
Kirk D E	19.571	
Kirk J	16.718	
Kirkvold S L	9.626	236
Kirschner E	5.064	
Kirschner T E	7.438	
Kissinger C J	12.537	389
Klaus S M	12.037	
Klocker R	4.811	
Knibbs W	17.877	
Knowles C L	6.042	
Knox L	11.454	118
Knudsen S P	12.523	24
Koglin H H	16.641	
Kondor I	41.007	754
Kong R	26.091	
Konieczny V A	10.014	
Koopmans S Y	7.694	
Kort H	12.785	28
Kowalewsky S J	17.273	
Kraby D	12.906	
Kraeker R A	27.479	
Krebs L D	8.697	
Kremer T	16.759	738
Krimmer W T	28.589	248
Kristofferson J	9.221	
Kugler H	2.058	
Kuiper D G	11.413	
Kuly J A C	14.441	42
Kuntzemann M M	9.602	
Kuroyama S H	18.760	83
Kurp R C	13.794	32
Kurz T	12.422	
Kwan E	2.206	
Kwissa J	5.238	372
Laboucane R E	8.721	
Laing A	9.920	75
Lambert L M	13.799	
Lammie O	10.282	
Lamont F R	15.164	
Lampard R J	25.595	2.234
Lamrock M D	9.271	
Lancaster D	20.621	
Landry C L	11.606	
Lane N L	11.137	147
Lang D	6.961	
Lang J	18.354	642
Langbroek P J	4.540	
Langen C	14.008	
Langley F	14.205	
Langridge V R	8.910	
Lapierre L	9.846	
Large N I	17.849	252
Larocque G F	2.653	
Laskar N J	13.306	
Lassey D E	13.609	8
Laukkanen L	11.273	
Laursen A M	13.655	1.064
Lawrence A M	3.379	
Lawrence J A	26.297	
Lawrie R W	15.359	
Le Fevre A G	39.067	3.247
Leakey J D	12.746	
Leakey J E	14.552	366
Leavers D W	23.535	2.526
Lee A E	5.098	
Lee C	21.300	
Lee K Y L	11.067	314
Lee T E	64.766	14.393
Leeming E C	1.944	
Leeson R W R	21.404	
Lefevre F A	26.643	56
Lefloch O L	9.784	
Leier S	6.499	
Leman C	7.456	
Leman J C	30.146	
Leppanen P E O	45.029	1.143
Lequereux C M	19.741	
Lessard C J	10.131	
Levis C C	12.312	
Levy P E	46.466	7.465
Lewis H S	23.927	1.370
Lewis M E	16.675	416
Lewis M K	20.686	180
Libby A	8.140	
Lifely A R	13.725	8
Lightburn S	9.152	
Lindsay B J	7.768	
List M	10.412	
Lister B D	24.006	
Lister D A	9.329	105
Litt R W B	19.571	
Little J A	30.719	1.291
Littledale C R	35.298	3.690
Lloyd J	4.235	
Lloyd R	11.882	89
Lobb Howard K	5.945	
Lochhead M C	4.118	16
Loeppky C E	9.217	43
Logan L	17.204	
Lompart A	19.021	
Lorentsen L R	4.950	
Lorimer G B	16.285	
Lovely D	8.767	
Lowdon I P	9.802	
Loyer J A	58.107	10.275
Ludtke I M	8.356	
Lum G	13.524	
Lund S M	20.313	252
Lupu A D	22.355	
Lussier R E	27.614	1.062
Lutes D R	22.530	678
Luxemburg R S	17.707	4
Maber S T	21.518	
MacArthur N I	16.077	
MacAulay D P	26.562	6.339
MacDonald G	24.174	836
MacDonald J A T	7.411	
MacDonald L J	3.308	
MacDonald R S S	24.606	
MacDougall R S	5.216	16
MacFadyen P	23.773	
MacFarlane R K	23.494	8
MacGregor A C	15.120	
Mack D W	12.592	
MacKay A P	9.101	148
Mackie P D	20.112	3.722
Mackin C L	17.249	574
MacKinnon C J	8.127	213
MacKinnon D P	7.549	92
MacLean J D	23.322	
MacLean J M	8.045	
MacLennan K N	39.247	944
MacLeod M J	39.067	2.638
MacMillan D E	18.206	407
MacNab J D	5.322	
MacNair B	7.582	
MacPhail S M	23.777	
MacPherson G A	26.325	1.984
MacRae G I	9.294	
Madden H F	22.221	1.130
Maddocks B M	16.971	71
Magee M	3.203	
Mager L	8.677	
Maglio K G	20.149	591
Magwood J M	42.841	2.695
Maier R E	14.674	107
Malahoff D	7.222	8
Malcolm R R	26.167	182
Malgunas E	11.370	21
Maltby H	42.450	4.620
Mandam N E	18.967	
Mann K E	7.510	
Mann R D	10.341	8
Manning R E	14.564	306
Mansiere G	5.315	51
Manson C F	7.257	

MINISTRY OF LANDS, PARKS AND HOUSING — Continued

	Salary $	Travel $
Manthey J C	7,467	
Manzano G M	2,218	
Marchi L J	19,135	2,453
Marining R E	19,365	87
Mariscak V A	11,586	
Markides H J	20,772	1,513
Markin J D	12,083	103
Marshall G J	14,768	
Marshall S M	33,416	1,547
Marsters K M	5,779	
Martel N L	9,619	
Martel P	5,155	8
Martin D	6,777	
Martin J F	1,735	
Martin J L	12,393	
Martin S	23,790	
Masselink J N	31,667	3,804
Massey R D	7,448	31
Matterson R B	27,479	
Mattingly E	11,939	
Maxwell T E	27,479	2,565
May J H	20,882	
Maynard R J	18,410	67
Mayne H	6	
Mazur S L	52,550	6,801
McAdams G A	18,928	1,805
McArthur C W	13,305	8
McAuley J L	1,814	
McBratney C E	1,937	
McBride C	23,930	
McBride J W H	8,553	
McBurney M G	13,304	
McCammon M J	38,457	2,438
McClelland B	24,513	1,675
McColl D C	56,753	4,035
McCollum K	8,646	
McComb J	3,519	
McConachie B J	231	
McConnell J A	9,221	
McConnell S H	16,111	29
McCord R S	10,185	8
McCorry J	25,204	1,323
McCracken W E	30,706	789
McCuaig N G	1,393	
McDonald M M	13,225	1,360
McDonald R J	43,140	3,896
McDougall P	18,917	918
McFarlane D L	5,096	
McGee J C	5,382	
McGhee D A	9,898	
McGrath M S	7,401	
McGregor J T	32,173	2,809
McGrenere B J	11,735	
McGrenere M F	36,012	803
McGuire T S	10,488	49
McHale L M	5,353	75
McIlvride J D	772	
McInroy A G	13,571	16
McIntosh G E	14,272	755
McIntyre C	6,126	
McIntyre C M	11,271	
McIntyre I G	15,199	
McIntyre P A	14,558	1,774
McIntyre W	2,436	35
McIntyre W L	23,631	83
McIver R	11,060	
McKay K	9,380	
McKee C J	7,130	
McKenna J J	8,010	
McKenzie I C	7,981	
McKibben P J	4,305	
McKinnon K I	31,645	2,744
McLaren D N	17,949	80
McLaren J H	1,035	
McLaughlin P J	15,876	
McLean F N	18,044	
McLellan I R	7,684	439
McLellan K H	21,416	744
McLeod J M	10,651	28
McNabb L L	12,174	58
McNicol B	9,404	24
McPhail M N	23,227	2,775
McWilliam D J	6,006	
Meadows R E	14,676	
Meeks D E	26,747	600
Meena W D	13,892	28
Meeres J B	26,111	
Meeson J	23,526	2,744
Mehling C E	78	
Mejak I	10,968	
Menkveld H	5,406	
Mercer C G	16,240	
Meredith W S	25,944	1,759
Merilees W J	23,516	1,078
Merritt T M	3,601	
Metcalfe K	8,190	
Metcalfe K J	2,685	
Mewhort W C	18,278	67
Meyer R E	15,082	
Michaelson J F	10,127	
Midnight A E	20,772	2,026
Miller C G	7,648	78
Miller I G	19,566	
Miller V A	8,415	
Milne H	11,810	3,395
Mirva D	3,744	
Mitchell G	7,071	24
Mitchell M D	17,303	
Mitten R L	14,993	
Mitton R L	59,031	17,387
Moen B W	29,323	1,170
Moen E J	12,088	373
Moffat B E	9,153	
Moffat K E	7,661	
Moffat L O	10,390	
Moffatt H D	31,649	4,079
Mogensen F E	10,562	73
Moline M	3,328	
Montgomery A R	15,780	
Montgomery D R	16,417	118
Moodie L A	11,344	
Moore A J	14,106	565
Moore D	1,668	
Moore J W	23,884	2,231
Moore S	7,781	28
Moore T O	39,285	7,617
Moragne R P	29,376	127
Morahan C	26,647	1,061
Moran J D	2,699	
Moreford J	6,150	
Moretto L R	8,012	
Morgan W E	16,933	
Morley D	27,939	967
Morley G W	25,578	2,811
Morris J R	23,516	1,626
Morrison H D	13,773	
Morton B A	18,134	
Morton D L	43,765	715
Morton P D	4,798	
Moss F R	7,090	345
Mounsey K I	12,491	
Mounsey L D	10,152	
Moyse G S	12,932	140
Muckle A	2,736	
Muckle S	14,852	259
Muir S L	10,520	
Muirhead H L	5,336	122
Mullin G T	37,589	
Munn W D	23,530	3,887
Munro G J	16,013	
Munz J	18,399	
Murdoch C N	9,465	
Murdoch K W	11,716	
Murphy M G	25,185	
Murphy S A	5,065	
Murray D E	13,372	
Murray K M	9,420	
Murtha M F	26,568	3,418
Musgrave R G	15,081	
Muursepp M	7,734	
Myles J R	16,012	
Naylor G	14,346	
Neill C	8,022	
Nelsen K P	12,460	80
Nelson M L	19,050	1,305
Nemeth F	14,213	
Neumann R	10,060	2
New M J	21,357	
Newton J K	6,555	
Nichol L M	8,647	
Nielsen M	5,542	
Nielson C	9,986	
Nightingale W H	7,811	
Nipp C	19,566	
Nixon B D	11,391	510
Nixon C	10,243	
Noble C A	17,944	366
Nock M	49,353	2,788
Nordin H S	19,013	418
Norman L M	13,908	1,489
Norman P J	43,182	3,907
Norn T	7,833	
Norquay A M	20,476	259
Norrish R W	23,530	2,783
Northgraves C D	14,278	180
Nowostawski J	10,671	
Nutini A S	6,675	86
Nutini D M	5,866	
O'Byrne J R	548	
O'Byrne M J E	22,371	2,960
O'Connor F	7,188	867
Oddy J	5,396	38
Ogilvie M L	14,861	
Ohlemann K P	39,069	1,525
Okros R D	543	
Olenick R J	7,939	234
Olesiuk D A	15,839	198
Olfert M R	8,244	
Ollenberger G D	11,633	230
Olmsted R W	14,754	
Olsen R R	9,820	49
Ono H I	8,541	
Opal E S	34,332	3,499
Orcherton D R	17,123	287
Orser D A	16,092	
Osborne L E	19,142	354
Ostapovich D E	26,308	
Ostermeier J R	16,934	
Otten R	3,098	
Ouellette T J	17,472	1,019
Oulton D J	34,518	2,910
Ovanin T K	30,575	3,389
Owsanski D T	10,786	
Paige R J	41,737	3,745
Paluch M A	9,656	
Papenhuyzen H C	8,148	
Paquette D W	16,410	478
Parent M	8,335	139
Parkinson S E	17,253	569
Parrish R	5,500	
Parry D	22,307	
Parson G F	8,762	70
Partridge L A	8,883	159
Paterson D E	10,038	65
Paterson J A	22,314	
Patient A G	4,752	
Patrick L J	25,795	2,264
Patterson R C	1,886	
Patterson S	15,001	
Pavicic M	11,342	
Pawlowicz L	8,589	
Peck F A	10,918	
Peddlesden B D	26,610	
Peden C C	27,149	1,151
Peebles J A	44,155	5,516
Pel N	21,093	
Pelletier J G	21,959	
Penner A N	17,778	
Penner B D	7,114	
Penner J A	18,208	83
Pennock D E	6,036	226
Pentland J E	15,418	
Pepper I C	17,900	109

MINISTRY OF LANDS, PARKS AND HOUSING — Continued

	Salary $	Travel $
Percy J L	3,308	
Peters A A	23,088	2,026
Peters K	16,406	156
Petersen C B	8,725	
Peterson E	16,047	288
Peterson E H	9,350	
Peterson R E	20,772	419
Peterson V M	10,966	
Pethick R C	8,435	
Pfeifer M	13,460	21
Phillips A E	14,266	2,516
Phillips K L	19,812	
Phillips L D	15,138	469
Phillips L L	3,483	
Philp E E	20,026	
Philp J A	10,742	
Pickell N J	13,224	
Piecowye L	21,501	1,531
Pighin P S	6,949	1,385
Pilon E H	19,021	
Pinder-Moss J H	15,944	2,115
Pinn J P	13,549	
Piotrowicz K W	15,467	
Platz C L	11,699	167
Pohl G L	16,000	
Poire W L	9,707	
Pollock B M	19,015	
Pomerleau J P M	12,459	
Popoff P P	20,219	
Poppee M F	7,398	
Porsnuk F G	12,381	1,564
Porteous P A	12,589	
Porter D B	15,667	345
Porter G L	33,208	4,498
Porter M	6,826	176
Potter A	2,787	
Potter R E	49,559	5,164
Pottier J	6,346	
Powell C T	17,878	87
Premischook J O	34,227	4,177
Price D L	13,018	
Price E M	21,939	
Price G R	18,927	85
Price I A	9,029	
Price M A	7,370	
Price M E	23,299	759
Price R F B	28,771	1,381
Prime L A	12,983	
Pringle L A	7,284	242
Proctor S	5,118	
Proctor S C	2,335	
Prokopanko R W	12,263	
Purdon R E	5,887	
Purvis J C	11,765	8
Pushie F M	946	
Pyle A L	10,371	
Quilter R L	18,136	869
Ralph E G	20,772	3,128
Ralph S L	2,438	
Ramsay R V	24,753	173
Ramsdale D	26,298	
Randel M R	20,124	8,908
Ratcliffe R	657	
Rath D L	7,334	
Rathbone G C	27,546	5,191
Rathbone P V	25,788	1,514
Rebalkin C	8,228	
Reeder D E	17,237	
Reheis M J	10,735	
Reichert A	5,216	
Reilly M R	13,395	
Reimer R B	10,972	16
Reinfelder N M	21,416	
Repp K N	9,976	
Rhoades G A	50,971	259
Rice M B	8,322	
Richards D D	8,666	21
Richards G E A	26,430	914
Richardsen W L	16,104	
Richardson D W	12,947	
Richardson K	6,397	

	Salary $	Travel $
Riddell D D	2,639	20
Ridley W	42,348	1,667
Rimmer N T	12,242	216
Ring J D	24,833	1,746
Risby S	15,503	483
Ritchie L J	17,799	935
Ritchie R S	19,958	
Rizun W S	10,111	
Robb M	9,981	8
Robbins R L	18,928	769
Roberts D G	23,676	67
Roberts G A	53,030	5,875
Roberts M B	18,928	485
Roberts R H	52,107	6,602
Robertson H	8,142	49
Robertson J M M	12,485	
Robertson S	33,030	4,877
Robertson S M	11,017	
Robillard H L	3,468	16
Robinson S W	10,843	
Rockwell R J	18,281	725
Rodgers D G	6,643	
Rody M P	16,461	61
Roemer H L	24,404	2,737
Rogers J P I	24,698	1,634
Rogers T	3,061	
Rolls K J	7,238	
Roos R P	19,703	157
Rose D B	22,838	408
Rose J H	18,382	67
Roskelley D C	8,863	
Ross C M	5,090	
Ross D E	15,707	
Ross I A G	17,368	1,659
Ross M J E	21,622	1,282
Ross W A	3,608	
Rotlisberger J	6,358	
Rounds H C	22,332	
Rousseau K	6,657	
Routledge R W	27,667	3,863
Routledge W J	3,228	
Rowden M R	7,379	16
Rowland M B	11,633	32
Rowlands J M	3,680	
Rudd B M	13,260	
Rudichuk B L	22,604	80
Rudy C	6,894	79
Rumenovich M A	8,877	492
Rushton B L	20,484	210
Russell L B M	22,594	622
Russell R A	24,924	285
Saari J D	6,024	8
Sakowski A J	10,050	8
Salary Recoveries BCGEU	(4,045)	
Salmon C H	39,263	3,803
Sam B	22,382	
Samilski M C	17,721	
Sanderson A	51,029	8,494
Saunders H D	269	
Savard R	12,978	49
Sawatsky D J	15,365	
Sawchuk D P	15,967	
Saxon M A	12,577	4,595
Scala B	20,325	
Scala B	4,078	
Schacke S	31,404	1,519
Schaefer W C	18,647	683
Schafer E W	6,683	
Scheck J R	17,868	8
Scheer R D	20,076	2,068
Scherly E W	23,076	69
Schleiermacher J C	20,477	1,166
Schmautz S M	6,968	
Schmidt H W	18,928	374
Schmidt L E	17,615	393
Schmidt P	10,929	
Scholtens A	23,707	947
Schoonbeek J	14,133	
Schreurs R W	7,516	
Schultz A B	4,384	
Schwab D J	14,751	

	Salary $	Travel $
Scott G R	23,530	1,373
Scott K G	7,504	179
Scott R J	7,191	92
Scott R M	9,678	
Scott S A	8,762	266
Seagris M A	20,740	448
Seeley J R	16,514	
Selbee D M	23,402	1,003
Selinger P J	9,916	
Semler D W	15,927	
Seymour B J	10,116	
Seymour S M	17,311	602
Sharkey N E	5,541	
Sharp C A	15,804	
Sharpe K E	9,143	
Sharpe R A	20,799	219
Sharpe V A	22,835	
Shave K M	18,010	268
Shaw D J	8,841	
Shaw K	5,181	
Shaw S	7,010	
Shaw W C	18,928	884
Shea R B	10,126	8
Sheffield R L	10,320	
Sheldon J A	13,462	
Shenstone S	5,647	86
Sherman A H	1,707	
Sherwin R B	24,488	2,826
Shewchuk M F	603	
Shoniker M J	9,327	90
Shore M D	6,413	
Shorter J	4,942	77
Shuttleworth N G	17,495	98
Siegrist W P	3,149	
Siemens G H	7,284	
Siemens P	17,604	
Sills G M	40,130	2,120
Simmons R K	18,912	2,320
Simon A	3,135	
Simons J L	9,145	
Simons L	19,513	
Simonson R	11,471	
Simpson A V	15,881	170
Simpson C A	317	
Simpson M	26,598	1,559
Simpson M L	6,847	
Simpson W C	17,769	672
Sinclair E G	19,301	156
Sine C J	4,696	
Skene M J	25,950	
Slawson R J	7,228	
Sloker L G	19,567	96
Smaill G E	39,200	1,685
Smardon R	10,738	
Smith D J	16,190	163
Smith D L	21,729	347
Smith J E	13,235	
Smith K L	5,429	189
Smith M	7,817	
Smith M W	19,827	
Smith P E	21,960	278
Smythe I M	32,825	2,769
Snider D	2,498	122
Snowden D L	2,335	
Sorken L C	44,281	2,057
Soule R D	27,732	6,364
Sowa C J	17,664	
Spelsberg C E	19,346	1,422
Spiess S J	18,994	599
Spouler L J	15,082	
Sprenkels S A	11,698	
Spriggs W M	23,481	462
Squires K	8,592	99
St Gelais J P	26,232	
Stathers M R	8,990	
Steele B J	24,632	630
Stegeman J	8,067	
Steinkopf L M	12,504	
Stenger G	11,344	
Stenning B A	20,143	134
Stephenson J R	23,530	1,623

MINISTRY OF LANDS, PARKS AND HOUSING — Continued

	Salary $	Travel $
Stetski W L	26,568	2,028
Stevens D	17,845	
Stevens D J	14,926	
Stevens K W	15,459	57
Stevens R J	18,679	2,420
Stevenson B A	10,128	
Stevenson B M	8,139	511
Stewart D S	10,304	
Stewart I J	9,700	
Stewart K R	20,768	1,881
Stock T	5,142	
Storey W R	14,921	
Stringfellow F W	15,139	16
Stuckenberg R W	29,407	3,325
Such J L	9,778	
Sullivan S K	17,977	3,594
Sure G	2,233	
Sure G M	3,784	
Sutherland A G	27,982	106
Sutherland H	15,164	
Suttill K J	15,766	
Swallow D A	35,777	1,761
Switzer J G	50,458	3,561
Symons C A	8,651	
Symons J H	1,835	
Syrja S M	10,188	
Syroishko L	15,253	425
Sziklai I	15,604	
Tait L C	13,121	83
Tanner B R L	12,193	
Tarsey K A	10,833	59
Tasse C M	19,211	
Taylor L	15,069	
Taylor P F	9,171	
Taylor R E	15,772	614
Taylor S J	408	
Teeple A C	1,305	
Teichroeb V K	12,733	
Terry P M	8,091	1,133
Terry P M	3,124	17
Tetachuk K	11,188	
Theriault J E	12,020	
Therrien B	12,035	788
Thibault G I	9,242	
Thistlethwaite M	1,291	
Thomas C H	43,692	98
Thomas I	9,823	
Thomas R A	10,966	92
Thome D A	7,550	
Thompson C J	2,034	
Thompson D	29,819	8,963
Thompson D L	8,803	
Thompson E E	15,491	
Thompson G R	5,573	
Thompson J	52,108	15,406
Thompson M M	10,283	
Thomson D R	4,780	43
Thomson G N	10,729	
Thomson P D	12,126	74
Thorne A W	21,219	1,181
Threlfall J W	14,414	
Thulin L A	21,621	424
Thuot D	4,811	
Tierney R	18,928	1,449
Timmins J M	7,808	
Tinkess T E	10,129	8
Tipper W W	7,808	
Tipton J M	27,486	
Tolmie G	8,597	
Tonge M E	8,939	
Topham A	7,641	
Tory W M	10,258	8
Totten G L	20,591	
Touchet D P	14,713	
Trachuk G	39,960	2,993
Trachuk N E	5,310	
Tracy D L	1,740	
Tremblay M J	717	
Tremblay S L	9,248	
Trenholm M G	38,896	320
Trentham L N	5,523	
Trickett D B	12,097	238
Trumble J E	8,425	
Tunnoch C	5,927	
Turchinetz A	7,606	
Turcotte C J	11,565	
Turner J M	6,562	
Turner J V	46,412	5,353
Turner M	17,267	110
Turner M H	28,893	2,822
Tuson J R	6,648	
Umphrey W L	52,513	8,883
Underdahl L C	3,085	
Uphill G T	16,013	73
Upton L J	26,304	
Ure K J	16,149	113
Ure M	1,365	
Vacheresse J L	7,882	
Van Alstine D A	7,360	214
Van Horne G P	15,741	229
Van Schouwen J E	12,993	
Van Tine R	4,416	
Van Velzen W	20,900	332
Van-Delft W W	13,922	
Van-Der Horst W D	39,051	2,347
Vanden Dungen J A	12,274	
Vanderlinden A J	6,386	
Vasey P J	3,108	
Veinotte R	7,744	
Velay C J	34,880	478
Veller J C	4,869	
Vereshagen P A	19,550	703
Verhagen R A	15,460	
Verschuere J G	19,100	
Verschuur M	4,301	
Vidal D	317	
Vincent V R	20,056	
Visser A	18,688	246
Vista H A	9,598	
Vogt F H	13,142	
Vogt L W	15,107	
Vogt V P	15,922	161
Voje E O	11,871	
Volquardsen R	7,673	
Volquardsen R	2,237	
Vyvyan M J	10,257	14
Wagar K	10,273	
Wakely P J	11,231	
Walker R D	3,248	
Walker W H	6,561	1,908
Wall A	7,641	
Wallace J	7,093	150
Wallace L	11,629	31
Wallach S A	11,344	
Wallin V M	8,397	
Wallinger W A	6,717	79
Walper G A	14,842	
Walsh J	2,370	
Walter J B L	20,890	1,722
Walters P D	22,998	1,230
Walther T H	4,101	
Walton L E	12,998	
Ward B J	21,411	
Ward D A	16,078	
Wareing E J	8,523	176
Warkentin B M	13,778	69
Warner L M	39,673	1,436
Watling R	19,853	
Watson F M	16,679	246
Watson M A	17,452	
Watts C	19,678	
Webb S L	2,637	
Webb S L	3,090	
Webber H A	18,089	
Webber R A	39,515	1,839
Weger E	48,280	5,644
Weir J H	22,476	161
Weis N M	6,033	
Wellbourn C	3,246	
Wesley D L	10,935	
West H M	26,568	560
West R A	28,394	3,836
Westlund M J	10,031	
Wheeler R O	12,234	167
Whetter R R	19,652	197
White C D	2,091	
White D J	23,541	
White D W	21,317	1,812
White E L	20,052	
White G R	19,065	
White G R	8,611	
White M C M	19,021	
White P P	2,895	
Whitely S E	22,078	2,569
Whitfield P R	26,568	4,401
Whiting D G	35,660	2,819
Whyte D A	9,078	86
Wickware J	6,023	
Wickware J E	3,176	
Wiebe J D	12,439	
Wiens H	13,519	
Wigmore J	13,294	
Wikenheiser R J	37,030	1,239
Wild V	20,760	
Wilk G J	10,492	
Willgress J W	18,928	107
Williams B J	26,005	
Williams D	17,404	1,794
Williams G F	26,298	670
Williams J	19,160	8
Williams V A	8,116	
Williamson L N	19,818	325
Willis L R	31,289	
Willoughby N M	6,266	
Wilmer F D	35,121	1,578
Wilson A	25,912	1,284
Wilson A B	19,522	
Wilson D	4,805	
Wilson D A	7,422	
Wilson G S	23,714	
Wilson R F J	23,863	
Wilson V A	5,509	793
Wolkowski T T	5,354	
Wong G	6,089	
Wong V F G	19,571	
Woo P	12,936	
Wood C T	17,548	
Wood W J	30,247	2,216
Woodhouse W R	16,813	641
Woodland H J	24,441	
Woodruff M J	17,081	
World C A	6,751	
Wotherspoon R J	12,358	
Wright D S	10,192	56
Wright I D	1,518	
Wright L	13,998	35
Wright L M	7,311	8
Wyler M O	3,721	
Yamada M M	7,008	
Yardley J R	28,299	2,293
Yee M J	19,114	83
Yelovatz M	23,584	737
Youell L K	19,753	
Young M C	24,413	2,282
Yunker G A	3,040	
Yunker M	10,171	49
Zanatta B	14,948	
Zawyrucha J	10,785	14
Zimmer K A	19,418	655
Zimmerman C	6,773	28
Zimmerman P	25,944	
Zirul D L	41,066	1,963
Zotta M W	8,145	
Zradicka V R	12,509	
Zurosky K N	25,659	1,142
Accrued pay	(63,448)	
Transfers	(25,379,012)	(953,817)
Totals	0	0

MINISTRY OF MUNICIPAL AFFAIRS

	Salary $	Travel $
Ritchie Hon W S Minister	11,027	2,677
Johnston Hon R M Minister	19,657	1,786
Woodward C H L Deputy Minister	79,842	18,736
Aaron B	5,404	870
Ablett D J	5,013	
Adams K A R	16,263	
Addison R K	852	
Adkins D R	5,404	481
Adkins K G	5,087	1,145
Affleck J	22,772	
Aitken R D	4,773	124
Allen A	1,496	
Anderson G R	9,250	249
Armstrong G E	5,013	35
Ashe J A	9,998	
Atkinson V	5,013	229
Bains A	11,705	
Bale S E	10,818	
Ballard D L	4,205	473
Ballard W E	34,138	833
Barker C R	5,013	
Barley R S	5,013	242
Barr-Thompson V	4,055	70
Bauerle H J	5,013	161
Bawa A	2,896	
Bawden S E	15,549	
Beaulieu E W	4,271	148
Bebington A L	2,815	
Bedford W C	17,853	452
Bergstrom K	5,033	552
Berton R	5,013	58
Bertrand P	6,370	
Bhajan S	2,469	
Bird M R J	7,386	
Bishop D A	5,013	12
Bishop M D	5,404	807
Blake D F J	34,157	745
Blatter S Y	2,815	
Blount R	11,650	
Bosence B	2,899	28
Bosma N	5,013	1,870
Bradbeer J E	5,404	992
Bragg V	2,724	
Bremner C	6,966	
Brett I A	11,248	70
Brisebois A M	10,769	211
Broderick J R	6,997	135
Brugger W	5,013	869
Buchanan C S	18,247	
Budd K H	10,609	
Burdett M A	2,815	
Burr D K	4,067	898
Buxton P F	10,937	
Byrne J F	4,630	996
Cadwallader K A	10,406	
Caisip E A	2,896	
Callan J G	46,491	2,609
Cameron I	5,404	1,262
Carr F D	17,394	
Carsen D G	19,758	
Cartwright R	14,740	
Chandler P E	16,728	
Chandra J	2,815	
Cherry M G	7,224	405
Christofferson R A	5,013	
Chu Elsa M	2,285	
Clancey C	2,896	
Clark D R	5,454	
Clark E	5,013	1,671
Clarkson H L	34,138	1,237
Clydesdale W J	5,013	
Coates C	19,029	
Coldwell K W	5,257	678
Coleman N A	7,019	
Colosie S S	3,520	
Conway D	34,138	520
Cook G V	30,301	75
Cook S G	4,067	674

	Salary $	Travel $
Cooke L C	16,124	
Coombs R M	5,119	276
Corbett M A	2,815	528
Cousins B M	5,327	412
Cowie W G	17,148	
Coxe M E	2,896	
Coyne J M	5,013	52
Crossett F E	23,315	
Cubbon R T	35,577	
Cull E	43,578	1,003
Cumming H H	5,013	1,130
Cunningham H J	5,013	247
Currie J C	52,616	3,845
Dabels E R	4,329	551
Dacko R M	5,013	636
Dahl K H	4,630	161
Davey L E	2,815	551
Davidson B	15,182	
Davidson W B	21,634	
Daviduk R K	17,556	
Davie P D	5,013	854
Delmonico R H	14,751	
Dennison D R	14,680	
Dermody N R	2,160	
Dhillon B	34,138	299
Dobbs J G	10,771	
Douglas W G	15,062	
Dow J W	5,013	
Downey P A	16,126	
Dring A H	5,023	512
Dumala R	6,337	62
Dunn B G	11,838	
Dunn K P	11,499	327
Dutcyvich E	5,404	784
Dyer D N	14,384	
Eason F W	5,013	553
Edwards J W	15,663	
Eliason R	15,347	
Elliott C C	12,481	
Engler W	5,404	657
Espenhain A L	4,329	687
Eurchuk W J	34,138	181
Fattore G	20,119	
Faulkner M I	5,013	575
Feeley D	1,172	
Fehr R G	5,404	
Fell D J	15,830	
Ferguson W J	26,702	93
Finlay H S	5,318	
Finlayson A	2,469	
Flem-Ath R A	10,880	
Forrington J W	5,013	1,200
Fowler M	2,794	
Friesen H K	5,013	
Friesen V	5,049	82
Fumalle M J	40,161	3,821
Funk H E D	5,013	
Gabriel P C	15,705	
Galati C B	2,815	
Gardner T B	2,325	
Gaudette R W	15,294	
Ghosh R K	35,577	
Gilbert E A	4,194	329
Gilmour W J	15,724	
Giuliano M E	3,032	
Glew W H S	5,404	478
Godsiff M	4,737	168
Goguen-Wong A	2,630	
Goldade A M	912	
Goldie N D	37,472	1,092
Goodmanson M J	11,850	
Goodwin L	15,743	
Goshko M Z	2,090	
Grassi P	16,279	
Graves V I	5,404	127
Green B	27,165	
Greenwood J R	5,023	271
Hagen P	2,578	
Hailes N T J	5,013	25
Hale B A	5,013	
Haley C A	14,198	

	Salary $	Travel $
Halliday N A	16,238	
Halligan F	5,404	971
Hamilton F M	2,815	
Han M	2,815	
Hardisty S I	1,315	
Harker G R	4,670	307
Harkness G C	66,352	6,857
Harrison B J	3,274	
Harvey B R	14,640	
Hastings N J	5,013	333
Hatch R	15,640	
Haugan E M	5,013	
Hawksworth C D	39,667	534
Henderson L M	19,713	
Hickey R J	7,100	1,223
Hickman C A	2,364	117
Hill J M	7,224	820
Hilton H M	5,892	161
Hinchey T	3,850	903
Hodge L V	21,329	407
Hokanson A L	16,811	
Holding C L	20,896	
Holmes E G	20,119	
Hopkins W J	5,013	
Horton F M	24,384	
Housechild W	4,630	295
Hunt D W L	8,095	
Hunter A	2,916	
Hunter R G	5,013	648
Husain I A	1,145	
Jablanczy N P	28,255	1,094
Jackson B H	4,630	132
Janzen V P	5,013	960
Jawanda B S	41,503	3,190
Jay I D	5,013	1,399
Jessen K H	5,013	974
Johnson B A	15,167	
Johnson T L	3,026	
Johnston J	2,796	
Jones K A	8,494	
Karlsen E H	58,623	3,962
Katchmar D	2,503	
Kaulback I M	2,815	
Kaye K	6,801	83
Kazymerchyk S A	6,534	
Keller L E	5,013	63
Keogh J N	5,404	733
Kessel G E	4,546	156
Kilburn G P	2,416	
Kinnee R	876	97
Kirk A	13,351	
Kirk J	17,208	
Kneebone L	3,221	
Knutson V M	5,013	387
Koinoff S J	6,801	96
Koper J A	2,377	
Koselowski J E	2,528	
Laidler D P	31,171	427
Laing M	2,815	
Laminski J N	6,205	1,461
Lamont F R	15,058	
Langdon P	25,902	325
Law J F	5,788	714
Lawson J D	5,013	1,345
Layton C W	5,013	109
Leach M E	16,070	202
Leadbetter D B	5,013	554
Lee K Y L	10,993	78
Lee M	29,554	201
Lee R M	2,689	
Lessard D J	5,404	79
Lessard T	5,013	81
Lightburn S	8,401	108
Lilly V E	5,013	
Loiselle P	8,034	
Luchin L V	40,161	2,981
Lyle G E	5,404	1,076
MacDonald J H	39,260	1,496
MacDonald J R	5,013	745
MacDonald S B S	2,896	
MacFarlane W	5,013	1,143

MINISTRY OF MUNICIPAL AFFAIRS — Continued

	Salary $	Travel $
MacGregor A C	14,920	
MacKay E C	7,684	
MacLeod K J	56,683	6,482
MacTaggart A A	50,555	2,954
Maftechuk T	40,161	78
Mah G E	6,478	
Mahadeo R M	2,469	
Mann T F	5,013	320
Marshall G J	14,208	
Mast R A	5,013	123
Maxwell M E C	5,013	861
Mayo D I	2,815	
McAffer G W	8,454	1,876
McCandlish C J	2,826	
McComb M F	3,169	
McCrimmon N A	37,740	2,492
McDannold G L	9,874	
McDonald D S	34,826	1,220
McDonald J C D	34,138	1,184
McDonnell J	5,013	92
McIntyre C	11,544	
McIntyre I G	15,303	
McIntyre S N	6,400	
McKay W C	5,013	
McKellar H	3,840	709
McKenzie A J	5,013	585
McMullen J H	7,299	
McNie C A	2,556	
Mead P	2,724	464
Medforth H	5,404	
Mellors W G	5,013	555
Menzies D R	5,538	
Merz A W	5,404	1,210
Message W G	18,259	
Mester R	5,788	
Middleton O J	2,896	
Miles S	1,533	
Miller A R	6,139	1,204
Milne R G	5,404	1,161
Mitten R L	15,320	
Moffat L O	10,027	
Moore J	3,290	267
Moran J R	4,630	
Morgan C J	14,955	175
Morgan W E	16,960	176
Morisette D E	5,788	
Morris D W	40,161	1,463
Morris P	2,815	
Morrison S L	944	
Mueller H	5,121	660
Mullaney R F	6,997	510
Mulvihill K J	2,896	
Murdoch H	5,013	736
Murdoch K W	11,540	
Murphy J	4,747	1,258
Murray L P	5,404	551
Musgrave R G	14,632	
Myers E R	5,013	140
Narayan J S	3,032	
Neff T	4,041	
Nemeth F	14,011	
Newton P	48,121	3,594
Nicoletti R	6,230	942
Niessen L E	2,815	
Nordin H S	21,308	
Norman W W	4,719	259
Norsworthy T J	5,013	1,239
Olafsen R W	4,067	
Oliver E L	5,013	1,079
Oliver H G	5,013	
Olsen A C	9,308	181
Omelance J	2,754	
Osborne A	38,557	806
Ostermeier J R	16,454	
Paget G D	41,853	4,281
Patterson S	15,006	
Peebles L A	24,349	
Pentland J E	15,336	
Perkins R W	5,615	266
Perrie S G	2,896	
Pescod S	8,789	
Peterson E	18,157	
Philp J A	10,588	
Pickard E B	27,632	1,661
Pickering B	4,430	825
Pigeau W P	5,013	538
Pitt W F	5,013	76
Piva G	3,169	
Pleasants D V	5,404	383
Poeschek G L F	5,404	1,423
Poirier S J	2,896	
Pomerleau J P M	10,267	
Pommer V C	2,896	
Porcina R A	5,013	75
Porter R K	4,630	1,236
Price I A	5,902	
Priebatsch P E	5,013	
Prowse L	10,005	
Quan K F	24,284	745
Quee J	5,788	428
Quin A L	40,734	3,438
Rankel K	5,013	1,132
Rantucci M L	5,013	
Rasmussen D	2,551	
Ratcliffe S J	5,555	
Raven D I	9,757	
Ravenstein K	5,013	545
Reader R H	5,013	1,215
Rebalkin C	8,619	
Redhead A W	3,243	
Reynolds E	2,815	121
Reynolds K M	5,013	
Rill L L	3,169	
Ritchie W S	11,271	
Roberts E C	5,013	806
Robertson A M	5,013	50
Robertson J S	34,826	2,560
Robinson M I	17,885	
Ross D W	38,557	1,189
Ross E	5,013	1,350
Rounds R	39,260	2,877
Roy C R	20,671	
Rusnak G J	2,815	
Saby C L	20,119	
Salary Recoveries BCGEU	(18,592)	
Salido G A	3,169	
Salter E	2,815	
Salter R A	5,013	518
Samarin C	2,815	296
Sandahl N S	5,404	1,842
Sands H M F	5,013	591
Santano L	5,404	84
Sargent S J	5,013	204
Sawatsky D J	15,532	
Sawchuk D P	15,476	
Schwab D J	15,337	
Scott M K	21,133	
Scott W A	2,815	
Seeley J R	15,433	
Seip D	2,815	
Selinger J	2,845	
Seminiuk L J	49,679	559
Semler D W	15,098	
Seran P S	5,013	95
Sharp C A	14,895	
Sheng R Q	5,013	
Shori M A C	5,013	
Shortreed R R	74	
Shuster R	2,815	
Simmons C E	4,067	
Simonson R	11,309	
Simpson G E	20,083	
Sinden B M	19,888	
Skehor E P	4,067	753
Smardon R	10,664	
Smith D J	15,919	
Smith N A M	5,197	353
Smith W J	34,826	3,578
Spicer K E	5,013	
Spouler L J	14,717	
Sproull H R	5,161	1,299
Stapleton M M	3,794	61
Stenning B A	24,337	637
Stevens D J	14,963	
Stewart D S	10,457	
Stewart L J	4,630	564
Stone D L	2,711	
Stone K G	5,583	236
Storey W R	13,737	
Strugnell M	20,119	
Sudsbury C	2,229	
Sutherland D G	27,732	558
Suttill K J	14,716	
Svorinic I	4,067	44
Sziklai L	15,931	
Tabor B R	30,314	
Tamblin A J	47,604	5,169
Tassie W J	41,503	4,805
Taylor A W	25,667	44
Taylor E M	5,123	138
Taylor S	2,901	
Thiel C I	21,583	456
Thomas M E	42,817	9,563
Thomas P	23,803	106
Thompson E E	14,524	
Thompson F J	47,119	
Titterton G	5,013	62
Tolete P M	2,698	
Topham H G	66,219	5,127
Torrans W S	5,404	325
Touchet D P	15,553	
Trifunovic V	2,896	
Troughton A J	4,630	111
Turley R E	4,329	305
Turnbull J G	5,788	43
Tuttle R M	5,404	944
Uhrin M	2,760	23
Van Der Horst J M	4,911	40
Van Gylswyk D H	19,843	662
Vokes J B	5,670	603
Voth J L	2,709	
Wainwright J R	4,067	36
Wakely P J	11,714	
Walisser B E	41,853	4,160
Walkden H T	5,013	
Wall H	2,896	
Wallin V M	9,462	
Walton R B	5,305	72
Ward D A	15,360	
Ward G A	6,801	
Wardstrom G C	5,013	
Watters W C	5,404	1,203
Whelen G E	55,072	2,427
White E	20,023	
Wiebenga G	1,332	
Wilde R J	5,013	1,496
Willis K M	2,709	
Willumsen K B	5,404	650
Wilson E J	5,404	297
Wilson R	742	
Winnig R A	5,404	1,554
Wong B	19,559	
Woo D M	2,724	
Wood G	4,532	
Worthington J	5,013	
Wrigglesworth B M	1,742	
Wright J R	2,896	53
Wright T J	5,404	1,175
Yu V	5,788	
Yuile W J	5,499	522
Zanatta B	14,015	
Zelichowski B	3,169	
Unallocated benefits	2,684,369	
Transfers	8,405,781	324,668
Totals	16,482,547	553,484

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

	Salary $	Travel $
McCarthy Hon G M Minister	11.626	3.117
Curtis Hon H A Minister	7,192	10,234
Veitch Hon E N Minister	12,465	2,923
Plecas R S Deputy Minister	93,509	19,149
Aalgaard T L	2,838	
Aalten M E	10,047	
Abbott D N	31,506	251
Abbott L M	5,854	666
Abshagen P	180	
Ackinclose W	20,102	
Acton M M	622	
Adam R B L	51,403	2,575
Adam S C	3,947	
Adamek A	11,782	
Adams B D	139	
Adams G H	10,062	
Adams G J	1,764	
Adams G M	3,556	140
Adams J D	29,072	1,726
Adams R L	33,499	
Adams S	15,602	
Adams S	16,702	
Adams S A	1,966	336
Adank C	1,804	
Addison J B	8,335	975
Addison W	764	
Adrian D J	935	
Adrian P J	613	
Ahlo K F	1,883	
Aiken E T	23,401	
Aikins A	21,376	
Aldridge G E	21,826	633
Aleksenko N	23,851	
Alexa P A E	17,684	
Alexander B M	24,342	
Alexander C S	1,959	
Alexander S C	3,576	
Alexander T M	19,349	
Alfeld P J	1,784	
Allard M	3,576	
Allen G	31,892	829
Allen L R	6,762	
Allingham B J	6,513	
Allsup A	21,353	
Allum M A	3,368	
Allwood J	26,899	
Almaas S	20,119	
Almquist K I	1,273	
Amo C	24,114	
Amo J F	24,501	
Anaka B J	25,512	
Andersen G	443	
Andersen G F	1,199	
Anderson D M	1,513	
Anderson J	45,042	13,385
Anderson J A	62	
Anderson J L	4,003	
Anderson L E	5,211	47
Anderson M	1,559	
Anderson P	3,679	
Anderson S E	678	
Anderson S N	1,381	
Anderson W R	7,695	1,531
Andrejew L G	2,833	
Andrews M	6,186	
Andrews R E	21,342	
Angl S K	3,679	642
Angrignon M J	16,437	
Anholt G J	50,799	2,578
Antiphon P E	19,397	
Antwis L G	20,115	313
Apland B C	28,893	3,229
Appleby D R	836	
Arkinstall C M	14,355	
Armstrong J L	6,447	
Armstrong S G	3,623	
Arney E A	16,435	477

	Salary $	Travel $
Arney J M	674	
Arnott E M	20,115	
Arola F S	5,947	1,719
Asbil L	11,962	
Astells E T	2,185	
Atkins L M	25,189	66
Atkinson D K	27,436	
Atkinson W C	32,107	
Atterton R A	857	
Austring L P	6,010	
Avram L L	10,282	
Bachop W B	32,568	15,937
Bacon A	21,577	28
Bacon A A	31,485	29
Bady B L	28,177	951
Bailey D L	3,341	
Bailey L D	22,012	
Baird D W	3,248	287
Baird S E	16,447	
Baker G A J	35,149	8,274
Baker G R	4,132	730
Baker J	6,405	
Baker M D	894	
Baker R D	24,899	
Baldassi K L	10,888	
Baldigara B J	1,713	
Ball F	3,576	
Bamford G S	30,151	
Bamford I L	3,562	
Bandy J D	2,136	
Bandy L D	47	
Baptiste I	3,679	
Barbe H J	6,356	16
Barber D W	972	
Barclay D C	21,269	398
Bardarson J D	906	
Bare B G	952	
Barker H I	1,096	
Barkley W D	50,439	1,691
Barnard B E	48,930	1,948
Barnden B D	9,282	
Barnes C	22,386	371
Barnett R L	1,577	
Barr J	4,622	
Barrette P R	8,228	
Barsalou G R	5,167	
Bartel D H	2,331	
Bartels A M	1,313	
Bartlett S A	23,498	
Barton R E	18,849	
Barwin V	49,282	453
Bashford I	24,265	245
Baskerville F M	7,185	
Basserman B A	416	
Bastian B A	25,653	853
Bates E J	16,455	
Battisson C A	27,978	
Battisson P A	8,404	2,445
Battle D G	899	
Bawtinheimer M A	31,329	1,034
Beattie J E	3,323	
Beatty C N	5,787	
Beaulieu N B	4,026	378
Beazley R J	46,811	340
Beazley S L	14,124	
Becker H L	5,896	92
Becker L B	4,295	270
Beckley H W	297	228
Bedford R H	661	
Bedwell M G	3,500	
Bedwell S F	3,127	
Beech L J	2,231	
Beech M F	14,953	
Beer G	111	
Beer P	1,135	
Beeson L L	3,947	364
Beetlestone J M	3,457	
Beggs M J	11,814	
Beimen D	28,766	1,906
Beischer S D	16,489	
Bell M K	22,483	

	Salary $	Travel $
Bell S A	3,136	
Bell S C	21,977	
Ben R R B	1,442	
Bender R E	6,410	2,302
Benham W P	3,679	
Benn C	9,926	
Bennett G A	8,018	1,330
Bennett G B	24,802	
Bennett J M	67	
Bennett N H	8,665	
Bennett N R	10,251	526
Bennett N T	17,654	
Bennett S	17,725	
Bennett S E	16,168	
Bennie D B	591	339
Benson J A	22,101	
Bent A L	4,026	
Bentley P A	4,496	
Bentley P J	7,556	
Bergen E	1,608	
Bergen K	2,333	
Bernardo L S	19,891	
Berry C S	5,532	950
Berry D	475	
Berry J P	6,433	
Bertrand M L	53	
Bertsch G	26,870	
Betts J N	99	
Bicknell W S	3,120	
Billett J C	3,679	421
Billings M L	17,207	
Billy M E	329	
Binns J B	324	
Bird K W	180	
Biring J	1,520	
Birnie V N J	15,347	
Bishop W E	19,780	
Black D K	4,793	
Blackwell D Y	1,671	
Blaine L C L	3,679	
Blair R	629	
Blakemore F E	32,936	495
Blanchard S	14,631	
Blaseckie H L	19,597	
Blasner S J	15,773	
Blatchford D R	6,134	709
Blazanovic N N	4,267	
Bleiker R R	19	
Bleiker R R R	1,321	
Bloomfield S E	2,891	
Blue V J	5,471	817
Blundell M M	4,416	
Blunt W R	32,759	99
Bodard J	5,739	67
Bodewin B	881	
Bodnar A W	8,223	602
Boese D	21,594	
Bogan G J	6,848	
Boggan A R	1,532	
Bohnet J L	17,149	
Bolton C V	29,124	4,243
Bolton M J	9,742	
Bonare A J	9,325	495
Bond D L	1,449	
Bontron G M	2,072	
Boon S	20,313	97
Boone L R	9,591	109
Boorse P D	1,501	
Boose L E	2,117	
Borsato B	290	
Botting G	29,498	238
Bouchard J	8,172	579
Bouma T A P	22,227	1,235
Bovey J	48,816	2,280
Bowen W F	29,300	
Boyd D M	180	
Boyd J A	10,434	
Boyer E M	646	
Boyko P W	26,490	
Bradasch C	20,362	
Bradley T C	1,160	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES — Continued

	Salary $	Travel $
Bradstock C L	3,576	
Brake L M	8,365	
Brand W R	16,227	
Braverman S	23	
Bray P D	7,213	701
Bremner P J	1,886	
Bremner T A L	1,322	
Brennan W P	26,156	
Brett M S	602	
Brewin R L	7,903	616
Bridge K A	9,752	
Bridge R J	26,628	
Brillinger P L	18,268	
Brinkert J W	747	
Bristow B J	3,136	
Britt H K	58,868	1,660
Brittain J M	347	
Brochu J	5,644	
Brochu R F	33,655	1,672
Broeder V	1,395	
Brookes J C A	5,933	
Brooks R F	1,625	
Broome D R	125	
Broughton J H	1,546	
Broverman L J	23,265	
Brown A	14,267	
Brown B	22,132	
Brown D M	2,099	
Brown D V	22,587	
Brown J L	20,150	
Brown L N	7,068	
Brown M P	3,679	
Brown N T	4,822	
Brown S	5,718	
Brown S	2,916	
Brown T G	878	
Browne C A	28,696	565
Brownscombe M	22,031	165
Brownsey G R	40,303	3,886
Bruce F B	4,049	237
Brunn R J	30,798	
Brunton D G	744	
Bryant P J	22,833	2,321
Bryant P L	3,226	
Brydges D	4,489	
Brynelsen K	7,885	1,180
Bryson J R	1,446	
Buchanan J H	25,702	
Buchmueller E S	22,673	305
Buck J	5,993	
Buck S	53	
Buckley S C	17,632	
Buckna M A	6,097	780
Buerge B A	3,679	
Buis C A E	1,983	
Bullock D G	2,182	147
Bulmer L J	47,416	1,427
Burch P E	19,876	
Burch R D	44,967	23
Burden V M	590	
Burke L P	32,497	
Burnes J	395	
Burnham A	20,687	
Burnham J A	22,012	224
Burns J L	5,135	
Burton S	3,576	
Buss S S	107	
Butz S J	39,271	1,035
Byers B M	32,217	690
Byers R A	23,465	60
Cachart J	1,001	
Cadieux D G	4,274	1,831
Cahoon W F	24,377	1,738
Cairns J G	2,791	
Caldwell J D	24,680	
Caldwell J M	10,311	
Caldwell R J	22,950	
Callahan K	1,954	
Callow J	8,705	
Callow R E	32,514	
Calve P E	33,528	
Calvin L	4,104	
Cam A A	6,638	
Cameron A M	29,997	479
Cameron D	530	
Cameron G E E	27,886	7,625
Cameron H E	3,367	
Cameron M N	3,576	
Cameron R L	44,546	
Campbell C G	5,439	73
Campbell C K	47,727	6,980
Campbell K P	5,640	1,508
Campbell L J	3,274	
Campbell R	7,668	625
Campbell R W	29,067	3,409
Campbell S C	2,636	
Campbell W L	5,636	535
Campbell W V	4,400	
Cannings R A	31,501	2,438
Cannon D A	7,008	
Canofari S E	53	
Carbert J	22,891	
Cardin J A	15,462	
Careless V A S	20,308	
Carey M S	24,936	84
Carlsen P J	21,063	
Carlsen V L	32,998	
Carlson B	854	
Carlson C	3,083	
Carlson M F	1,401	
Carlson N E	4,459	925
Carmichael F R	3,554	
Carmichael K M	34,263	
Carmichael S G	12,370	
Carr E C	4,747	
Carr J A L	4,815	814
Carragher W E	42,657	3,890
Carrier T E	203	
Carroll K E	79	
Carroll L M	2,946	
Carroll M E	30,301	731
Carson G E	1,884	
Carson J E	3,963	
Carter J I	347	
Carter L	206	
Cartwright M F	3,443	
Cass I W	9,979	
Cassidy W J	23,400	
Castle G	12,229	
Caswell R A	3,315	
Cataldo L	2,420	
Cawley S M J	4,620	689
Ceska A	25,681	499
Cessford M B	6,757	
Chai M N	1,480	
Challenger R J	425	
Chamberlin D R	35,573	137
Chambers P R	18,716	
Champlin W C	3,758	
Chan H E	948	
Chan N	16,255	
Charlton A S	38,893	618
Chauvin D A	32,461	
Cheadle C M	3,879	
Chechik M A	22,377	324
Cheng J	19,536	
Chew L S	1,931	
Chidley J	6,752	
Chisholm T B	306	
Chiu V	7,708	
Chow P	19,149	
Chow S C	4,449	
Choy H	13,610	
Chrabaszcz P G	21,371	
Christian B J	1,041	
Christiansen D E	8,455	
Christianson C A	5,376	
Christie S A	11,745	
Christie T L	394	
Christie W C	6,695	2,875
Chubak E G	2,931	
Chulka S A	11,121	
Chung A L K	1,614	
Chung A L K	35	
Clare H	1,177	
Clark B	21,600	
Clark B	22,129	
Clark J S	2,056	
Clark J V	2,080	
Clark L D	3,341	
Clark M E	1,359	
Clark P H	63,954	3,324
Clark R I	18,145	
Clarke A L	3,679	
Clarke C	1,264	
Clarke L E	662	
Clarkson M	19,736	
Claxton B	15,642	
Clayton C	761	
Clements-Currier J	17,214	
Clements R A	3,277	
Cline J	4,426	
Coates I R	41,669	555
Cochrane B	1,339	
Coey J R	36,927	
Coey W S	19,724	
Cohen G	6,258	
Colbert L	63	
Cole H M	5,701	2,126
Colgate C F	14,215	
Collicott L	31,813	
Collins G L	7,625	
Colter W A	22,293	
Colussi D L	11,556	730
Compeau J A	804	
Compeau V A	5,948	191
Comper M E	4,149	
Condrashoff N I	21,306	
Connelly J M	14,931	
Connolly L M	1,072	
Connors J R	4,026	
Conway M A	70	
Cook D K	17,067	
Cook D R	53	
Cook J L	158	
Cook J W	75,196	6,638
Cook M E	16,921	79
Cooke M B	23,241	3,471
Cool L R	1,614	
Cooney S M	3,947	
Cooper J M	19,777	80
Cooper V R	105	
Copan B J	2,090	
Corbett B	25,753	318
Corley-Smith P	26,044	2,252
Cormack L J	41,390	790
Cornish D L	435	
Coss P E	2,852	
Costain D	2,802	
Costello M E	2,593	
Cote C J	3,679	101
Cote G A	2,798	
Cote M	3,024	
Coupe R M	3,713	35
Courtemanche C R	15,817	
Coventry L A	1,799	
Cox B	21,061	
Cox K A	18,954	
Cox R J	17,815	
Coyne G S	2,898	
Crabbe L I	15,529	
Craddock J P	20,992	
Craig M C	19,561	
Crawford C L	979	
Crawford G G C	1,154	
Crawford H L	173	
Crawford K E	1,074	
Crawford M C	1,791	
Crawford V	12,713	
Crawley D E	25,685	
Creamer N A	1,134	1,081
Creighton F A	22,012	115
Cresswell E J	20,376	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES — Continued

	Salary $	Travel $
Crittenden A C	3,679	
Crockett G M	2,452	
Croft S L	7,018	
Cromar R G	507	383
Crook J	10,824	
Crook R M	648	
Cross J L	21,510	351
Crossley E J	23,464	
Crothers R A	3,274	
Crowther M B	1,513	
Cruickshank E B	2,045	
Cruikshank I K	1,684	
Cruikshank I K	30	
Cullen J M	3,136	
Cundall G F	4,026	52
Cunningham G E	21,520	
Cunningham G G	4,353	
Cunningham G H	23	
Cunningham J	55	
Cunningham N R	42	
Curren G	17,631	
Currie D	22,102	58
Currie G G	209	
Currie S H	5,461	
Curtis J E	3,372	
Cuthbertson S A	36,399	116
Cutler M	19,902	
D'Archangelo M	6,191	
Dack H D	285	
Dafoe E	3,611	15
Dafoe L L	1,681	247
Dahlie J	337	
Dahlie S	1,452	
Dahlstedt S M	1,349	
Dakin M E	19,555	
Dale M P	2,305	
Dale S H	1,568	
Dalman K G	18,497	
Dalziel E J	2,787	
Danallanko S P	881	187
Dand N B	934	
Daniele R M	4,108	550
Daniels D M	17,186	
Daniels G W	3,671	
Danroth C R	3,485	
Dardengo D	19,439	
Darling G M	592	
Darnel J	12,117	
Darychuk R	3,243	
Dash E	2,609	
Davidson S S	6,456	1,112
Davies D A	15,977	
Davies L	20,516	
Davies M S	7,338	
Davis C A	1,516	
Davis D T	2,992	
Davis G D	21,436	
Davis J W	1,335	
Davis M L	3,679	
Davis M M	13,819	
Davis N L	16,822	
Davis S E	3,079	
Davison J R	31,460	
Day P E	13,915	
Dayton J P	4,092	
Dayton K R	309	
De Baie B L	1,568	
De Jong R	2,777	
De Sol-Downing A A	4,559	
De Sorcy A	675	
Deacon-Rogers L	5,385	709
Deal B	879	
Dean B A	3,924	
Dean W A	5,707	1,253
Debaie B L	31	
Debeck B W	28,756	59
Deciccio P	22,950	401
Deen J	3,065	
Delany T M	1,398	53
Dell N E	2,877	
Delling L E	1,462	

	Salary $	Travel $
Delozier L C	22,277	1,190
Denbigh C I	21,609	
Denbigh H A	20,384	58
Denis C L	2,556	
Deresh A D	2,483	
Derrett L M	1,793	
Derry S A	3,516	
Desilva J D	3,189	
Devicq D A	4,119	251
Devine E	3,765	
Dewolf D	6,727	
Dhamani P B M	18,789	27
Dibnah L B	24,142	939
Dichuk T J	6,292	
Dick L	3,540	
Dickins E	1,770	
Dickins E H	1,301	
Diemer H L	32,807	8,248
Dillabaugh J K	19,553	
Dillon B	19,556	
Ditchburn S	3,341	
Dixon E	20,482	
Dobbie E P	7,608	
Dobbie I S H	16,882	
Dobbie N J	3,562	
Docouto D S	23,132	
Dodd K L	22,056	
Dodge I D	32,646	1,828
Doggett O H	898	
Dohan G G	32,106	
Doherty C M	5,153	
Dolan L T	3,087	
Doll N E	497	
Donaldson M R	3,576	
Donnelly E	441	
Dore B M	17,802	
Douglas L A	20,077	
Douglas R J	3,547	
Douglass J L	1,573	
Dove R P	2,204	
Doyle D L	994	
Drew S R	226	
Driedger D M	11,566	
Drysdale C L	3,441	423
Du Beau V M	5,346	
Dudley B	3,569	1,733
Duerson M	2,635	
Duffy M D	7,872	
Duggan R R	8,655	208
Dulley J M	197	
Dumfries G M	5,539	
Dunae P A	30,153	689
Dunaway S M	16,738	
Duncan C G	7,368	691
Duncan G P	4,478	
Duncan J R	5,359	325
Duncan R E	23,689	
Duncan S C	14,616	
Dunkley L L	821	
Dunsmuir J E	6,948	1,307
Durand R I	21,183	2,280
Duri E A	112	
Dwyer P J	27,181	
Dyck G A	62	
Dyck V B	239	
Dyda M M	20,119	
Dye P	20,025	
Eade T E	18,762	685
Eby P J	17,469	
Eddy B M	6,428	
Edge K M	2,815	
Edgeworth G C	927	
Edgington M J	19,555	
Edwards D L E	31,625	
Edwards J R	33,964	
Efrat B S	42,353	563
Egan S	20,606	
Egeland D A	6,358	1,771
Ehrman L E	5,457	1,001
Elford L W	32,501	
Elliot D C	19,554	696

	Salary $	Travel $
Elliott M A	1,160	
Elliott N J	63	
Elliott R	1,161	
Ellis K	17,721	
Ellis M E	3,679	170
Elton J T	7,133	
Embley W D	2,070	
Emmerson S	10,661	
Emperingham R A	45,029	1,808
Engbrecht G	3,753	
Engel F A	599	
Ennals D M	9,532	
Ennik J H	29,487	2,579
Epp H	8,944	
Eraut C B	38,051	4,927
Erickson V L	3,274	
Erling K E	20,217	
Ernesti K M	1,190	
Esak M M	2,348	
Esak W	1,104	
Evans A L	23,251	
Evans L E M	20,094	454
Evans N	42,647	1,084
Evans R L	20,723	379
Evans S A	854	
Evensen P S	3,628	
Eversole L J	10,074	423
Exton J	2,415	
Facey G E	8,296	3
Fair P J	15,642	
Fairbairn S J	49,481	5,082
Fairbrass R G	1,768	
Falt G	139	
Faraguna G	1,243	
Farness M B	1,161	
Farrell J	42,278	
Farrell J A	660	
Fawthorpe D E	29,318	1,384
Fedoruk D E	577	
Feeney G S	1,138	
Felsing J H	33,877	
Feltham K C	17,152	
Fenn R S	8,037	
Fennessy S	311	
Fenton R E	3,358	
Fenton S G	3,048	
Ferguson L L	3,834	58
Ferguson M A	4,459	
Ferguson P	3,576	
Ferrari P J	1,182	
Ferris T L	4,297	
Fetterley J B	536	
Fetterley J B	1,485	
Fetterly C J	3,679	
Fettig K	3,576	
Fiddler S L	9,712	366
Field A B	2,403	
Field D E	5,401	
Fielding G J H	19,780	
Fielding T G	46,300	6,064
Filmer A	79,678	5,659
Finch P E	944	
Finlay W M J	55,727	156
Finnigan L D	8,020	707
Finnis M D	584	
Firestone L M	370	
Fischer J M	3,805	
Fissel J R	34,718	5,118
Fitchett P D	700	
Flanders C L	932	
Flavelle L	2,581	766
Fleiger C L	7,390	
Fleming S A	1,278	
Florian M L E	21,571	1,040
Foerster H D	397	
Forbes S E	1,181	
Ford B	1,735	
Forest I B	3,851	
Forgie C M	3,241	
Forrester B D	24,343	
Forrester W W	5,910	813

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES — Continued

	Salary $	Travel $
Fortune U F	2,244	
Foster J G	21,351	518
Foster J K	5,775	845
Foster N L	7,002	
Fotheringham B D	297	
Fotheringham S B	53	
Fouladi D K	1,733	
Fowles B J	19,840	
Fox A L	53	
Fox R V	854	
Fralick P D	5,643	
Frame G W A	23,079	
Francis D Y	13,889	
Frank L M	424	
Franklin R	3,625	
Franks D A	3,576	27
Fraser E M R	2,032	
Fraser I G	52,418	180
Frederick E N	19,925	
French F K	30,752	
Frey J R	7,192	2,678
Frey L L	1,689	
Frey P R	37,215	2,386
Friesen I	36,673	2,867
Frith L E	2,361	
Frost L Y	1,937	
Frost L Y	16	
Fugate M A	13,580	
Fuhr G	4,173	777
Fukushima E	4,474	858
Fyfe-Wilson C T	501	
Fyfe T A	1,176	
Gale M	14,117	
Gale S O	23,417	
Gall D W	30,674	
Gallacher D T	31,584	5,473
Gallagher E E	142	
Gallagher R L	3,576	
Gammon M J	1,229	
Garden R	30,100	
Gardener J F	3,984	37
Garner D A	3,643	
Garrison B M	367	
Gascho B J	3,679	
Gatto M D	5,979	
Gaughan M A	210	
Gaulder D H	181	
Gawalko D A	3,713	
Geddes R J	22,325	
Gee A E	2,659	124
Gee M	27,412	
Geer P J	388	
Gendron G	1,851	
Gendron L	1,587	
George M G	23,546	
Gerisilo H	53	
Gibault G M	42,306	3,197
Gibb E M	16,665	
Gibbons C D	1,797	
Gibbons V L	1,033	
Gibbs G R	4,081	39
Gibbs R E	24,812	385
Gibson A C	7,702	
Gibson W L	9,105	
Giesen P G J L	5,369	
Gilbert M A	9,662	
Gilchrist I	23,327	
Giles A R	9,680	
Gilker E R	3,813	62
Gill D	564	
Gill J M	22,173	
Gillespie K S	99	
Gillespie N K	43,859	1,937
Gillies E M	3,001	
Gilligan-Hackett P	19,768	6,034
Gilmore R W	21,686	
Gilroy G S	3,150	
Giorio C	18,401	
Glanville V E	1,405	
Gleave B M	435	
Gobbi D M	274	124

	Salary $	Travel $
Godfrey T J	21,583	
Goldberg H M	59,690	3,384
Gomes R E	38,784	2,223
Gooding N J	451	434
Goodwin C J	23,315	
Gordienko S M	3,148	
Gordon B M	3,241	65
Gordon J	35,977	
Gormley P	2,330	
Gould K E	6,426	
Goy R W	33,621	278
Goyengko F C	1,378	
Grabher D E M	433	
Graham-Bell M	23,905	341
Graham C R	291	
Graham J A	378	
Grande S L	5,197	
Grant A M	17,059	2,844
Grant J L	1,207	
Grant M E	31,506	464
Grant S M	2,428	
Granton B P	21,364	614
Granton L D	12,722	
Grattan C E	4,484	
Graves A D	21,310	1,018
Graves E M	798	
Gray L	2,161	
Graydon M	9,655	
Graydon T W	32,675	
Grayson M D	4,697	
Green A	106	
Green B J	45,699	6,402
Green C M	311	
Green G D	21,263	58
Green L T	2,333	
Green R	14,433	161
Green R A	32,138	
Green S	18,224	
Green S A	21,221	
Greenhalgh C A	4,990	
Greening N	20,119	
Greenley J D	16,429	
Greenman M	44,073	5,092
Greenway M J	2,832	30
Greig I J	2,561	
Grewal P	14,794	
Grewar P J	54,075	3,883
Grieve M R	9,679	
Griffin R B	20,695	2,215
Griffith C M	27,886	8,493
Griffiths P E	31,444	
Grigg J R	1,556	
Grimes L E	16,950	
Gross S A	302	
Grove M C	28,250	531
Gundry F H	35,301	223
Gunther L D	5,653	740
Gurney B M	20,115	23
Gurney M	3,396	
Haas R	14,328	
Haase I M	1,421	
Habermann G I	8,111	
Haeussler D	16,826	1,393
Haggarty J C	29,125	2,149
Haggerty R B	8,395	
Halas S	1,060	
Halas S	20	
Halbert R J	17,772	
Hall C T	6,080	1,003
Hall H E	22,160	1,030
Hall J H	1,599	556
Hall L J	25,297	
Hall R E	6,533	553
Hallam E J	911	
Halldorson A D C	23,165	
Halme A L	28,645	
Halsall D W	24,263	
Halton M H	1,809	
Hamilton A A	1,987	
Hamilton D B	861	
Hamilton S	186	

	Salary $	Travel $
Hamilton S R	14,359	
Hamilton W T	31,243	
Hamlet D J	37,824	78
Hanbury D C	36,287	
Handley J M	16,675	
Handley R W J	4,284	
Hannah C	1,367	
Hannebauer C A	521	
Hanneson M E	1,268	
Hansen B W	7,184	331
Hansen R E	18,758	
Hansen T L	1,912	
Hanson J	20,115	595
Harakal P P C	2,987	
Hardcastle J M	1,841	150
Harder S L	1,341	
Harding M R	659	
Hardy R L	50,795	764
Harlow C L	412	
Harper G B	27,766	
Harris D N S	45,448	8,496
Harry M L	14,726	
Hart E J	19,884	
Hart S L	4,345	
Hartley M M	21,807	
Hartman L J	1,451	
Harvey R D	9,755	
Harvey T	14,646	
Hasell J A E	35,950	4,767
Hastings M A O	15,857	
Hatt K	3,684	
Hawes G W	28,539	861
Hawkes M	17,411	
Hawkins D A	6,168	
Hay J D	6,461	344
Hayes G M	25,301	
Hayes R L M	27,125	
Hayford H	1,466	
Haynes J	1,290	
Hayward J	4,274	
Hearsey K W	30,833	
Heath S L	26,182	573
Hebda E M	16,458	
Hebda R J	26,471	1,210
Hebdon V	6,915	
Hedblom D S	6,511	
Heerspink R C	27,587	
Heimbach D	17,751	
Heisler N L	2,307	
Hellrud D M P	3,573	27
Hemming J E	29,365	600
Henderson C	19,556	
Henderson C L	17,481	
Henderson C M	12,512	775
Henderson D M	1,599	
Henderson J A	30,112	648
Hendry C	20,115	734
Hendry G A	23,780	
Henn B L	3,679	554
Heroux C A	5,301	847
Hesketh R K	29,549	2,760
Heslop C G	4,815	
Hewitt C A	34,391	6,995
Hibbins B J	6,545	971
Higgins C D	3,479	
Higgins J W	7,309	1,455
Hildebrand K	20,095	
Hill G	4,470	
Hill G R	27,896	7,347
Hill K J	3,566	
Hillman D J	21,212	652
Hilton M J	7,865	174
Hinlopen J	918	
Hintz E H	31,466	1,604
Hives T	26,221	
Hix S C	34,194	
Ho C	22,974	
Hoag C A	1,788	
Hobson R W	13,109	642
Hockey A	139	
Hockey J F	53	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES — Continued

	Salary $	Travel $
Hocking J K	1.792	
Hoel C M	1.416	
Hoem J H	7.695	552
Hoffman L	35.131	1.616
Hoffos B A	1.131	
Hogan B A	6.215	
Hogan C A M	32.590	
Holden K	5.244	
Holding L A	17.984	777
Hole B J	4.054	
Holland S L	117	
Hollands G R	24.180	
Holliday M L R	1.014	
Hollins L	3.576	
Holm D F	31.572	1.761
Holman P A	19.655	
Holman V M	18.185	386
Holmes B K	20.402	
Holmes C L	5.295	3.116
Holmes J F	11.553	
Holmes P J	1.506	
Holmes W D C	150	
Holtz F M	9.796	
Hood C E	20.095	
Hood H G	12.236	
Hooper A R	2.482	
Hooper S R	9.543	
Hoover A L	30.035	1.156
Hoover L H A	11.263	
Hopewell J	8.163	3.300
Horner D C	1.519	
Horton J C	16.820	
Horvath D P	29.444	1.190
Hosford H V	25.564	
Houghtaling Y E	15.972	
Houghton S S	455	
Howard D	1.414	
Howard K M	17.928	
Howard K M	9.192	
Howard M T	24.811	689
Howe T K	1.506	
Hoy A I	3.840	
Hoyle J	496	
Hrennikoff M I	2.564	
Huband M J	24.427	1.617
Huber C M	275	
Hudock D F	135	
Hudock S	2.874	
Hudson F D	12.102	4.658
Huff J E	28.698	1.347
Huget D R	4.454	
Hughes G W	23.946	93
Hughes M I	3.288	
Hughes T A	24.498	
Hughson T S	3.205	
Hull D J	3.363	
Hundley P A	719	
Hundley P A	3.534	
Hunt J	10.855	
Hunt R R	22.567	508
Hunter P J A	10.240	333
Huntington D E D	15.399	505
Huot W J	28.963	
Huska B E M	2.091	
Huska P J	281	
Hutchcroft D A	18.741	125
Hutchins R A	2.300	
Hutchinson B J	3.679	
Hutchinson C E	20.119	
Hutchinson R E	745	
Hutzler P F	4.839	
Ianson J I	1.237	
Inglis R I	25.711	1.464
Ingram T	19.028	
Inkster M	6.700	1.199
Inman M M	20.119	
Irvine A T	3.679	187
Irvine E	10.385	32
Irvine R J	45.928	8.978
Irwin D A	5.476	215
Irwin L	4.026	57
Isaac G	15.998	
Isaac M M	4.778	1.362
Isakson B M	1.399	
Ivens L	15.381	
Jackson A	2.628	
Jackson C	200	
Jackson S E	2.069	
Jackson S L	3.674	113
Jackson V C	2.796	
Jacob J W	32.467	301
Jacobs K J L	7.660	
Jacobsson D	2.013	
James A M	26.740	58
James E C	15.229	147
James J	6.169	725
James L L	7.541	
Jamieson P	2.005	
Jamieson P J	598	
Jamieson S M	2.596	
Jancowski D C	2.401	255
Jeffery S D	3.218	
Jensen D M	2.271	
Jer L B	21.849	
Jesshope B	27.931	
Joanisse B A	23.541	
Johal R	296	
Johansson N A	811	
Johnsen N	2.982	
Johnson B L	15.082	
Johnson C	1.683	191
Johnson C N	27.745	
Johnson D M	2.712	
Johnson L A	6.468	
Johnson L C	809	
Johnson P A M	1.471	
Johnson R F	1.439	
Johnson S E	813	
Johnson T A	2.582	
Johnston B	5.480	
Johnston D R	21.429	2.773
Johnston E	1.394	
Johnston J B	6.119	999
Johnston J C A	1.769	
Johnston N L	6.036	497
Johnston R R	6.268	112
Johnstone E J	6.469	1.047
Jones-Evans P G	154	
Jones B G	23.171	
Jones F H S	12.907	
Jones J	3.643	
Jones L A	1.123	
Jones M E	5.640	
Jones S P	21.450	
Jones T A	931	
Jones W D	5.785	
Jopling D G	2.847	
Jordan B D	63	
Jordens S E	24.277	
Jorgensen H W	69	
Jorven E	394	
Josefowicz H	28.443	
Joslin L A	19.519	
Jourdain K D	4.284	
Joyce R C	42.550	1.200
Jurista A	1.599	
Kaardal A L	2.956	
Kahl S N	14.194	
Kalmakoff P	5.407	795
Kamarn J P	638	
Karhunen A E	3.229	
Karman M T L	16.435	
Karpiuk V	8.405	
Karr A D	16.016	259
Kavanagh M E	4.026	548
Keddie G R	25.711	19
Keenan R	22.042	
Keepence E I	22.012	101
Kehler E E	4.175	
Keiller A G D	5.969	
Keir L J	3.460	
Keirstead R G	24.387	499
Kelley F M	622	
Kelly K W	6.032	437
Kelly L M L	302	
Kelly N M	19.514	
Kelly R M	1.476	
Kelly T M	18.320	
Kelsey B W	59.709	11.843
Kendall M	18.721	
Kendel G M	7.752	
Kennedy B	14.552	955
Kennedy D J	16.436	
Kennedy P A	7.073	
Kennedy S A	63	
Kennes L M	19.780	
Kenney D	20.834	
Kent B A	1.338	
Kent J S	1.556	
Kenzie C L	9.213	
Kerckhove M	4.459	
Kernaghan B E	6.531	
Kerr A W	32.817	5.068
Kerr M R	3.804	
Kerr S P	45.178	2.692
Ketcham W H	6.831	550
Killeen J M	16.410	
King D J	22.454	249
King P R	16.846	
King S E	23.537	100
Kinicki-Owen J L	22.317	
Kinnear G L	8.195	
Kinsey K	4.036	
Kirk C S	8.494	2.715
Kish R	9.409	
Kissinger K T	31.112	
Kitchen B	304	
Kitt D M	1.464	
Kivell T E	1.775	
Klear K	3.462	
Kleinsteuber C E	200	
Kleyn P	27.367	
Klukas A T	2.402	
Kneffel P Z	26.075	
Knote H	15.980	
Konkle R W	43.330	260
Koochin G A	124	
Kool R	31.227	622
Koplowicz S J	30.056	151
Kormansek B	17.074	
Kosinec E	700	
Koskimaki D	7.031	546
Kostick B B	19.021	
Kraft N	2.439	
Kreic S	4.026	
Krenbrink B L	590	
Kruger M R	4.033	
Kruger R K	70	
Krywiak S	3.601	
Kubicek A K	20.812	
Kufner C A	3.816	685
Kuharski A M	811	27
Kuhn D B M	14.334	
Kuluah B A	16.437	
Kushner D	3.582	50
Kuzyk L M	9.259	103
Kvamme G E	1.650	
Kyle A H	18.802	
Lacey S E	19.555	
Lacharity A V	30.498	
Lagah N	19.607	
Lai H C H	1.218	
Lailey S S	3.159	
Lam D	1.320	
Lamb G A	24.516	
Lamb R K	22.743	
Lambe M A	144	
Lambe W H	1.451	
Lambert P	29.067	501
Lambert T D	9.597	
Lamberton K M	2.984	
Lambourne G A	7.182	
Lamont G B	6.389	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES — Continued

	Salary $	Travel $
Lamoureux R D	27,896	2,128
Lane J A	5,834	1,269
Lang G J	15,439	
Lang M J	2,761	
Lang S A	23,772	
Lang S L	1,513	
Lange C	8,442	
Langford L E	852	
Lansdowne M C	27,471	4,273
Lapierre J A	4,459	
Lapierre M	3,614	
Lapointe A M	6,446	507
Larkin M A	5,534	
Lassen B L	1,226	
Latta J C	6,824	222
Lauckner E V	7,561	
Laundy D A	73,022	10,809
Law D S	1,150	99
Law J E	198	
Lawby W J	559	
Lawson M G	1,407	
Laxton C A	1,271	102
Laycock A	1,521	
Layte M	63	
Leadley B	20,115	
Lean L P	172	
Leard N E	9,169	
Leatherdale G K	29,492	107
Lebus O P	33,436	
Lech C	17,716	
Leclair D J	838	
Leclair R	1,272	
Leduc E A	27,896	3,703
Leduchowski S M	3,556	
Lee A Y N	1,452	
Lee C	2,283	
Lee C	14,715	
Lee C S M	1,323	
Lee D D	4,720	
Lee K	549	
Lee L F	1,677	
Lee P W J	6,769	693
Leech M E	5,026	
Legge E H	744	156
Lehmann D S	1,701	
Lehnert J B	2,160	
Leib J R	1,249	
Leib M J	1,286	
Leigh E M	31,782	370
Leigh N R	22,687	
Leighton T D	18,355	
Leithead A D	2,532	
Leithead W A	307	
Lejeune C I	1,399	
Lemon D	36,770	231
Lenard I M	2,397	
Lengert V S	1,415	
Lenz E V	8,939	
Lenz M M	3,679	
Leonard E G	10,818	
Leonard S M	26,347	
Leong Y L	28,252	
Lesosky L J	12,632	
Lesosky V H	9,676	22
Lesperance M E	8,069	
Lessard W A	4,026	2,519
Letawsky D M	7,814	
Letham D J	4,284	
Leung C	10,729	866
Levasseur T M	33,770	
Levens E W	5,926	700
Leverington J B	6,528	
Levesque M J	3,599	
Levesque T E	19,650	
Levine R D	12,962	
Lewin N D	16,114	126
Lewis L J	18,922	
Lewis Z H	25,563	58
Leyland M M	17,481	
Liddell T M	34,450	
Liddicoat B	19,248	
Lightbody J L	3,665	226
Lillies M	605	
Limacher A W	22,479	
Lindal V E	28,409	11,473
Lindner B	19,556	
Lindsay D S	24,150	2,222
Lindsay W	33,983	4,424
Lindsay W D	6,474	
Lindstrom S J	18,289	
Listug E J	4,026	
Little K	501	
Little S L	21,061	
Ljunggren R L	4,538	
Lock K L	16,744	
Locken C D	19,228	768
Lockhart J M	4,026	93
Lockhart K M	8,910	
Lockhart L L	3,594	
Lockhart T	15,278	
Logan C A	4,912	
Logan R N	2,778	
Loh A H E	1,735	
Lomas E T	1,458	
Lomas E W	5,451	2,181
Long D	1,790	
Longdo C W	4,284	286
Longmuir H L	8,477	
Longpre E	32,651	
Looman L V	11,019	
Looney R J	27,929	648
Lord K A	3,679	582
Lorenz M R	390	
Lorenzi D A	5,493	
Lorette R M	8,360	860
Loutit D J	452	
Lovell M A	1,530	
Lovsin R J	4,146	106
Low G	6,259	
Lowry T	20,071	16
Lowther K M	5,528	1,567
Loy T H	29,067	
Lucksinger S J	1,349	
Lukas P M	20,115	
Lumsden D C	1,750	
Lundgren J W C	1,863	
Lundgren M L	1,863	
Lundgren S B	2,737	
Lundy D	18,273	
Lussier G N	37,884	2,459
Lutes N	3,865	
Luttmer P J	40,705	1,835
Luxton G	19,148	
Lynn D	24,102	
Lyon B H	1,920	
Lyren P L	507	
Lyster B J	105	
Lyster R	153	
Lyster S E	1,846	
MacArthur D	24,496	164
MacAuley M E	916	
MacCarthy L M	1,607	
MacCarthy S P	41,427	1,957
MacCuish I K	17,686	
MacDonald C L	3,887	
MacDonald M A	562	
MacDonald R	16,196	
MacGregor M H	1,446	
MacInnes C	15,221	
MacIntyre M	6,314	
MacKay D A	2,411	
MacKay M T	10,714	
MacKenzie B G	6,428	783
MacKenzie J D	5,606	861
MacKenzie K	20,154	
MacKenzie R J	31,496	1,318
Mackian M	10,808	
Mackie J P	1,856	
Mackin J D	4,998	
MacKinnon J M	27,886	6,921
Macklin S	811	
MacKriss P J	446	
MacLachlan M G	3,136	
MacLean S M	22,016	
MacLennan C M	4,174	783
MacLeod R M	23,020	
MacNair P L	31,501	2,647
MacNaughton L E	17,475	
MacPherson J	14,499	150
MacPherson R I	35,330	107
Mader M A	19,779	
Madsen C L	1,530	
Maedel H L	3,576	
Maggs E J	3,306	
Magnuson T M	3,441	
Maher R D	23,715	
Maigret M A	1,726	
Maillot L G	3,266	
Maine R W	2,614	
Mair V I	17,551	
Maitland R C J	31,006	
Mallard B J	1,641	
Malone J C	2,895	
Mang E J	9,440	
Mann R D	52,112	1,572
Mann S	23,257	
Manning S J	9,070	35
Manson R E	2,868	
Mantoani A J	2,949	
Mar B	26,900	1,151
Marasco A	410	
Marion S	636	
Marley C	1,016	
Marling L V	4,026	
Marolla F	4,459	1,004
Marquez A	273	
Marriott M A	50,654	4,265
Marshall D C	1,696	
Marshall J M	19,555	
Marshall M M	18,253	
Marshall W L	9,000	
Martin D	1,939	
Martin D L	5,663	1,124
Martin J L	4,026	64
Martin K M	6,572	618
Martin M M	1,738	
Martin P T	39,392	2,503
Maskell K D	9,686	
Mason A W	33,197	
Mason D B	38,552	
Mason S A	2,583	
Massy J A	9,911	
Matheson D	13,452	
Matheson D E	6,843	
Matheson E M	530	
Mathiasen D L	3,626	
Mathieu E J	1,943	
Mathieu H M	1,765	
Matsuo S	6,932	864
Matters D L	12,032	
Matters J E	31,579	
Matthews R E	26,593	3,704
Mattison D H	31,460	
Maw J C	36,849	605
Maxwell L M	2,468	
May D L	3,592	
Mayer A S	3,136	347
Mayrhofer D R	3,679	
Mayson F H	19,189	
Mazzei H B	597	
Mc Callum P	4,039	
Mc Clure F R	1,976	
Mc Conville C G	2,186	
Mc Crimmon D R	7,534	
Mc Dougall S J	1,443	
McArthur L D	8,281	
McAughren J D	1,072	
McBride B E	19,556	
McCarthy F	1,609	
McCarthy L M	4,384	
McCarthy V L	2,680	
McClure S B		161
McConechy L J	37,263	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES — Continued

	Salary $	Travel $
McConnell G A E	4,369	
McCormick D M	1,872	
McCoy C A	25,579	
McCracken C J	473	
McCracken M L	4,284	
McCreesh C C	21,395	
McCullough M V P	109	
McDicken M B	4,662	
McDonald C A	552	
McDonald J	1,245	
McDonald J	20	
McDonald M	20,426	3
McDonald P	15,581	
McDougall B I	3,460	
McDougall R D	12,218	
McDowell I N	2,401	
McEachern R E	54,292	5,681
McEwen L O	1,462	
McFarlan C E A	3,708	
McGarvie J M	4,775	
McGill H S	21,073	
McGinn V	61	
McGowan G F	3,843	
McGrath G M	15,888	
McIlvaney E M	1,274	
McKay A	18,909	
McKay R G	27,886	7,608
McKenzie D M	9,025	147
McKilligan F M	2,080	
McKinney R J	43,330	584
McKinney T D	24,384	2,779
McKinnon E A	1,819	
McLaine C O	917	
McLauchlin A W	22,186	277
McLean S J	2,698	
McLellan A M	3,005	
McLennan B A	21,968	
McLennan M M	3,414	
McLeod B E	63	
McLeod S G	18,847	
McMillan D G	7,468	1,352
McMullen A C	20,604	23
McMullen C L	1,655	
McMullen M D	7,518	
McMullin K M	12,495	
McMurdo J	29,072	1,025
McMurran T E	2,132	
McNair J F	18,370	49
McNall M C F	19,777	70
McNally B H	42,357	856
McNaught I	1,930	
McNaughton C	10,893	2,949
McNeill R	2,409	
McParlon E R	6,675	
McPhie S L	1,160	
McTavish D L	1,022	
Mellalieu R R	777	
Mellalieu S K	1,375	
Mellings M	20,115	258
Melville D	58,478	10,543
Mengerink M M	15,308	
Mercer D L	7,225	
Mercer W	10,580	683
Meredith J F	2,545	
Mertz S L	1,399	
Metcalfe M	21,948	
Meyer Zu Erpen W J	29,508	791
Michalko M J	3,423	881
Michaluk E A	3,241	36
Michaud G	30,711	
Michelsen C	19,555	
Midgley M A	2,573	
Miers J F	5,948	842
Mikaelsen I M	2,689	
Mikasko D D	49,033	4,233
Mikasko J	4,045	
Millar R	24,713	1,148
Millar R R	39,992	807
Miller B E	30	
Miller C E	23,181	
Miller D R C	8,120	345
Miller E H	35,330	1,216
Miller F D	31,098	67
Miller L R	3,196	
Miller T A	1,998	
Miller Y	3,441	
Milligan R J	3,136	
Milligan T	28,072	432
Millington R I	86	
Mills G T	129	
Mills S E L	498	
Milne R J	1,007	
Milton A W	7,777	431
Milton H F	4,026	432
Minckler V	27,387	28
Minifie S W	8,020	759
Minion F M	409	
Minkley M J	889	
Mitchell G A	29,549	
Mitchell K	7,922	
Mitchell S M	720	
Mitchell W D	9,999	2,936
Mitchener B G	2,918	
Mizsak J	29,487	48
Moan M H	154	
Mobbs L R	26,344	221
Mocellin C W	28,250	
Mochrie J A	70,601	779
Moestell M A	16,933	
Moffatt-Gatrell B	6,663	
Moir H R	31,573	2,893
Molinaro T E	21,310	
Moline R P B	11,933	233
Moller E	4,026	
Molyneux S L	24,381	232
Montgomery C J	2,316	
Montgomery J	6,458	
Montgomery L G	201	
Montie P E	1,644	
Moodley L M	29,084	1,965
Moore D S	2,454	
Moore G	31,082	
Moorhouse N K	1,908	
Moretti D Y	3,135	
Morgan A E	25,703	269
Morgan C L	2,615	
Morgan P D	1,316	
Mori J M	2,766	
Morrey S A	3,679	238
Morrison J S	10,789	
Morrison L E	17,098	
Morry L	311	
Morten E N	9,149	
Mortenson G D	7,623	
Mortier A K	17,133	
Moser G A	64,291	8,704
Mosley J R	3,136	
Moslin J A	18,226	
Mosna J	851	
Mossop J W	35,534	202
Moulton E J	2,139	
Mountford K	19,998	
Moyse S	22,681	
Mudrak C	21,611	
Mudrak S L	428	
Mudrak W	22,574	488
Mufford J	6,061	828
Mulholland F E	14,277	
Mullen D K	5,052	
Muller R G	26,676	306
Mundell W G	7,635	583
Munro W B	25,292	
Murley D T	2,862	25
Murphy D M	22,854	
Murray A	33,512	
Murray S	15,530	
Musclow A F	29,187	
Mussenden R N	9,108	1,421
Myers R J	48,965	4,349
Myllyniemi B	1,465	
Nadain L M	1,878	
Nadeau E F	38,396	2,716
Naga M	33,752	6,557
Nagelbach L J	14,856	
Nagorsen D W	25,707	1,060
Nagy W	16,099	
Naslund E J	19,978	
Nattrass B L	1,375	
Navey T E	35,956	141
Navratil J H	21,744	
Nayar R R	1,846	
Naylor E M	24,765	
Naylor J D	20,132	
Naziel C J	434	
Neary K J	25,711	750
Neilson M J	8,441	
Nelles A S	18,950	723
Nelson E E	1,420	
Nera L A	28,815	
Neri K D	200	
Nessel V A	2,142	
Neufeld B J	630	228
Neufeld H R	25,950	2,973
Newcomb S A	898	
Newcomb S A	15	
Newman W H	6,124	880
Newsome L A	25,756	1,152
Newstead M	19,586	
Ngai S M K	17,061	
Nichol H	18,507	
Nicholas M D	19,555	
Nichols S A	3,150	
Nicholson C C	1,377	
Nicholson J D	3,482	
Niemann A	26,564	115
Nimmo B	20,113	
Nip D G	8,301	
Nirwan K	6,166	
Noga D J	28,462	119
Noga D L	16,414	
Nolan J	1,045	
Nolan S C	8,499	
Nolitt S	7,582	
Nomura L	8,563	57
Noot D J	326	
Nordquist J E	1,674	
Nordstrom V M	3,736	
Norman M	23,027	
Norris B M	2,389	
Northey S J	6,502	
Nott P R	21,306	989
Novich L F	7,067	
Nyquist J	604	
O'Connor K D	37,816	527
O'Gorman A J	31,863	
O'Hare V	19,120	
O'Neill D	32,130	
O'Reilly S S	3,659	
O'Brien J J	29,549	278
O'Connell N E	2,647	
O'Fallon S D	3,878	546
O'Keeffe B	4,851	124
O'Keeffe D J	5,931	2,688
O'Krafka M W	4,246	
Obertos C R	21,683	7
Ogilvie R T	31,501	575
Oliver B A	616	
Oliver C L	3,169	
Oliver S	4,791	
Oliver S C	3,679	
Olmstead M A	1,076	
Olsen G L	1,362	
Olsen M E	6,480	
Olson J W	6,583	3,157
Onions D J	4,284	
Orchard E R	39,394	2,259
Orr C	19,332	49
Orton A	29,242	
Orton A A	1,611	
Orton S N	22,040	
Oryschak D E	16,440	
Osenjak H	6,846	222
Otke A B	30,132	2,742

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES — Continued

	Salary $	Travel $
Oudshoorn W	20,304	
Overholt D I	8,791	
Overton J	125	
Overton M T	1,045	
Oxendale G D	1,814	
Page B	71	
Page J M	3,556	
Page M L	13,306	
Palfrey T R	26,205	1,004
Palmer C A	2,943	
Panos G G P	1,682	
Paone G	274	
Parker D N	26,189	742
Parker D R	33,244	
Parker J	3,612	
Parker J V	8,910	
Parkes E D	3,679	135
Parsons F R	3,398	
Paterson M	1,939	
Paterson V P L	773	
Patterson R A	45,537	5,331
Patterson R G	25,707	565
Patterson T L	17,337	155
Pattison R L	2,738	481
Paul C F	15,421	56
Paul K C	538	
Paul L E	2,330	
Paul T A	20,476	213
Pavlick L E	25,707	1,458
Payne M	1,005	
Pearce A H	5,923	
Pearson J S	2,402	
Pearson K L	1,757	
Pearson S	15,982	
Peart R W	38,318	740
Peden A E	31,506	1,795
Pedlow K E	23,759	978
Pelletier C R	3,040	
Pelton J C	17,131	
Pelvay M	28,228	
Pender J D	32,852	3,935
Peniuk D G	8,419	
Penner C G	3,664	
Penner K R	3,679	538
Penner M	3,785	
Peppler J C	31,485	391
Perchie S	1,036	
Pereira A M	3,796	
Perlstrom G D	6,116	
Perovich D	797	
Perquette M J	3,679	
Perry E I	471	
Perry J	1,053	
Person G L	2,618	
Peters M A	3,241	
Peterson H M	2,155	
Peterson M L	965	
Peterson S E	3,454	
Petrie G M	22,012	
Petrini A E	4,026	
Petrini C A	7,793	
Pettersen C A	17,291	
Pettersson J B	21,296	195
Pettigrew M	19,862	
Phillips C	3,492	
Phillips D A	28,694	
Phillips D	40,681	118
Phillips M	1,419	
Phillips P S	1,338	
Phippen S E	1,090	
Piercey G L	30,069	
Piercy G N	31,426	
Pierre J	18,458	119
Pigeon K D	2,005	
Pike D D J	21,757	695
Pike S J	5,943	2,652
Pincombe R	16,256	
Piotrowicz S	20,094	
Pires B J	2,848	
Pitt O K	1,140	
Plante L M A	11,396	
Plemel C M	2,101	
Plottel M J	5,566	598
Plume J	1,390	
Plummer J F	2,901	
Poirier L B	7,748	
Polkinghorne S G	6,685	
Pollard D P	4,394	
Pollard W B	35,090	
Polley K	19,623	
Pollock A A	30,555	897
Pollock S R	29,043	
Poohachoff W	7,875	1,037
Poole S A	244	
Popoff F	4,943	
Porohowskyj H	4,773	4,405
Porteous F E	3,000	
Porteous K J	5,332	
Porter G S	4,510	
Porter K A	4,454	
Porter V A	20,068	59
Post M F	3,262	
Pottinger R H	36,777	
Powell G R	21,306	498
Powers H V	1,382	
Preiss N G	12,669	
Prescott D L	22,306	
Price G D	46,268	946
Price M A	2,910	
Price M E	1,188	
Prince J L	888	
Pringle J L	7,647	
Prior C D	4,696	409
Prior L M	22,522	
Prive A L	13,435	
Prokopec K S	7,486	
Prokopec M	18,167	
Prosser K	903	
Prothero-Brooks A	20,115	
Pruss J	2,326	
Pulham J D	798	
Pungente D	19,624	
Purcell D R	5,619	773
Purcell S L	917	
Pye D H	735	
Pynn G J	10,486	
Quan A	24,362	
Quan S	29,554	414
Quast J M	4,042	49
Quay J H L	32,490	
Raby S	4,301	
Rafferty P	34,827	10,183
Rafuse K H	21,491	
Rai J	17,152	
Raketti A F	32,747	
Ralph R V	2,219	
Ralston S	2,612	
Rama M D	3,110	
Ramsey B N	1,599	
Ramstad J M	3,292	
Rankin E	22,531	
Rankin M J	4,026	
Rasmussen L B	1,411	
Ratzlilf B W	5,571	621
Raymer D M	881	
Raymer F R	881	
Raymond A M	44,641	4,845
Read R	153	
Read S J	1,539	
Rebinsky S M	3,273	
Redhead R A	702	
Rees D M	497	
Regan R J	19,674	
Reid H F	8,021	
Reid I	33,925	
Reid W G	1,271	
Reimer D L	35,577	918
Renshaw-Beauchamp R	28,463	623
Repin A	3,274	
Rhodes J	16,496	
Rhodes L D	24,380	709
Rhude I K	7,871	
Richards T R P V	13,713	
Richards V E J	7,958	52
Richardson D	58,478	8,558
Richardson D R	19,175	
Richardson J	28,409	6,495
Richardson J C	1,538	
Richardson W C	2,740	
Riches N B	3,888	
Ricketts S G	2,333	
Riddell J D	5,495	1,165
Riekki D L	19,535	
Rigets J C	9,019	
Rilkoff J E M	3,093	
Rilkoff N A	3,568	
Ritchie S R	19,555	
Ritson D F	3,351	
Robbins E A	29,554	153
Roberts C K	22,858	51
Roberts D G B	2,361	
Roberts D A	12,620	
Roberts J M	45,498	2,989
Roberts L	2,017	
Roberts M K	3,580	
Robertson A N	3,576	
Robertson C M	18,106	
Robertson D E	3,922	
Robertson G D	4,011	
Robertson J D	5,949	
Robertson S	1,370	
Robertson W	16,259	
Robin P W	30,520	
Robins S A	34,426	1,428
Robinson B	22,805	
Robinson B M	21,535	
Robinson C A	19,684	
Robinson D A	31,280	
Robinson D M	3,806	
Robinson J E	4,081	1,059
Robinson M E	16,877	
Robinson S	18,801	
Robson D B	12,110	
Robson D F	45	
Robson W A	39	
Rodonets K A	801	
Rodrigue D K	1,886	
Rodrigue R	6,433	829
Rodway J M	22,239	
Rodway S L	20,238	
Rogerson S E	8,059	
Romaniuk R D	1,476	
Romaniuk W P	2,465	
Ronse E J	39,128	2,048
Rosberg D	23,852	
Roschat M	126	
Rosentreter A V	845	
Ross B M F	2,017	
Ross E	3,241	
Ross M L	24,605	
Ross S E	4,426	
Ross W A	16,882	
Ross W J	27,733	
Roth C L	3,886	
Rungas R	41,882	2,401
Russell G M	17,411	260
Russell J A	738	
Russell T S	6,350	480
Rutherglen D L	700	
Ryan W G	3,592	
Sabyan R J	5,269	1,427
Sadik M	5,760	
Sage G D	24,123	
Salary Recoveries BCGEU	(6,647)	
Saliken S	758	
Salmon K D	33,276	
Salter P L	312	
Sam D M	1,392	
Sambrooke J E	11,991	
Sampson L P	1,319	
Samuel E J H	20,119	
Samuels S B	101	
Sanderson G L	13,050	674

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES — Continued

	Salary $	Travel $
Sanderson K	3,758	
Sangret M A	26,319	
Santori D A	17,416	462
Sapach N	2,655	
Saranchuk M	222	
Saranchuk M	308	
Sargent M	3,851	62
Sasges M R	6,146	
Sathrang M C	3,166	
Saunders H D	11,422	
Saunderson G G S	630	
Sauve T M	1,549	
Savage R W	1,774	
Savard B D	21,306	133
Saville V A	8,845	
Sawatzky D K	154	
Sawyer J	3,023	
Saxby D	7,554	
Saxby K D	8,162	1,658
Scales J J	4,152	228
Scanlon G	4,265	
Scarbro D	1,575	
Schanzenbacher K	14,580	
Scharbach L A	19,957	
Schellenberg G H	39,978	113
Scherr C R	1,426	
Schindel L K	3,136	
Schlender L H	1,820	
Schlitt D E	3,658	
Schlup Y R	468	
Schnurr S M	2,410	
Schofield G R	7,306	
Scholten H J	1,909	
Schonewille E R	4,778	
Schroeder D J	5,726	1,379
Schultz A M	20,430	359
Schultze R E	13,050	912
Schulz N G	7,731	1,042
Scott A M	7,775	
Scott C A	3,576	
Scott C M	30,104	
Scott C S	1,624	
Scott E C	1,660	
Scott J	466	
Scott K G	1,460	
Scott P M	24,981	
Scott S B	843	
Sealey E M	9,003	71
Seivewright M	16,240	
Sekyer E M	3,679	
Sevigny J L	6,940	
Seward P W	29,550	
Shahram S	1,519	
Shannon J M	2,531	
Sharma A	1,354	
Sharpe G R	24,278	
Shave C H	20,044	23
Shave G	18,011	
Shave L A	1,000	
Shaw B	17,558	991
Shaw B E	25,419	409
Shaw C L	44,186	140
Shaw D	1,084	
Shaw G N V	309	
Shearer C M	7,008	
Sheffield E M	10,411	57
Sheldon B J	3,611	
Shepheard G	36,883	
Shepherd L K	894	
Shepherd N	4,284	
Sherwood A D	6,340	759
Sherwood K M	4,160	
Shewan R W	30,726	
Shewring P B	7,846	815
Shields C	19,535	
Shields P	4,626	
Shipowich J B	776	
Shirley J A	1,603	
Shorty E G	6,687	
Shoults B W	3,576	
Shuck D	20,115	906

	Salary $	Travel $
Shumka L H	8,350	586
Sidhu D	3,576	
Sidney R J	766	
Sillito D M	46,863	295
Simmonds D D	23,651	
Simmons D D	6,123	
Simmons E A	27,181	
Simms D V	19,766	
Simms K E	21,045	
Simpson C	3,679	
Simpson C A	5,191	
Simpson P	19,850	
Simpson W R	25,492	
Sinclaire L M	3,298	
Singh B	1,482	
Singh H N	786	
Sinnott M C	2,172	
Sipos M	6,491	564
Siren M L	1,708	
Sjolund C M	3,291	42
Skillings R	25,543	6,655
Skillings S	22,548	2,068
Skinner H M	18,971	264
Skoronsky M M	3,636	
Skuse F N	1,837	
Slater C N	3,585	
Sloan K	4,894	667
Sloboda B A	1,143	
Slots D G	16,429	
Smart D L	3,576	
Smedley B H	7,846	1,468
Smith H L	3,595	
Smith L	5,701	
Smith R C	42,481	1,248
Smith S A	1,924	
Smith S M	669	
Smith W W	29,282	6,828
Smithson R L	7,622	
Smyly J H	24,812	
Snow K	17,078	
Solloway F A	14,262	
Southall B J	1,986	
Southey J M	21,057	803
Spalding J	4,071	279
Specht A W	31,464	963
Spence P D	8,433	
Spencer A J	15,977	
Spencer L L	3,341	
Spencer L M	6,070	
Spill L J	1,970	
Sprague N I	3,596	152
St Thomas J S	1,064	
Stabeck B J	21,223	
Stadt W L	701	
Stanhope J R	5,646	380
Stanton A	729	
Stanton J R	662	
Starchuck K R	6,541	832
Stark C M	3,286	
Stavdal C N	19,401	
Stedman S R	13	
Steele B J	3,679	
Steele B N M	5,742	
Steele D J	31,440	353
Steele T L A	684	
Steen R A	11,419	716
Steinbacher C V	527	
Stensaker G G	7,721	
Stephen E J	19,777	
Stephens A	27,466	3,305
Stephens M	20,528	124
Stephens R A J	219	
Sterr J L	6,690	
Stevens P	2,526	
Stevens R A	53,713	4,985
Stevens R C	32,099	
Stevenson J H	5,244	32
Stewart A M	1,684	
Stewart E M	1,401	
Stewart G E	23,748	1,269
Stewart I D	25,406	

	Salary $	Travel $
Stewart L M	14,686	35
Stewart M	3,576	
Stoberg L J	3,679	
Stockton P	47,662	4,213
Stokes M	8,605	
Stoney D	814	
Storey B F	21,770	
Stothart J A	38,477	459
Stothart P K	22,073	
Stowe N F	50,869	8,816
Strawczynski K	63,624	4,684
Streifel J	4,999	
Streight J B	20,073	
Streiling J	1,473	
Strickland P A	4,577	
Stroet T L	3,208	
Strycker G	18,922	
Sturdy L A	5,709	717
Sullivan M J	9,877	
Summerfeldt B L	24,384	
Sundberg M L	200	
Sunderland K I	15,956	197
Sures D G	16,984	183
Sutherland D B	176	
Sutherland D J	22,590	
Sutherland M M	3,679	31
Suttill D W R	24,632	2,313
Swallow D A	8,365	207
Swan G B	5,917	3,758
Swannell G B	444	
Swartzenberger C A	11,047	
Sweigard R R	937	34
Swift G J	5,761	3,258
Swinney R E	31,425	193
Swinton B F	21,464	
Symons M A	25,055	473
Szenczy H	1,533	
Szukalla D	32,898	
Tagmann L A	5,098	
Talbot W J	1,043	
Tarasoff D W L	29,063	939
Tardif E L	1,959	41
Tasker P E	29,241	1,013
Tatchell B S	827	
Tatchell S H	1,358	
Tate T R	22,175	
Taylor D G	889	
Taylor D R	16,065	258
Taylor F E	4,459	291
Taylor I M	2,389	
Taylor J M	8,722	16
Taylor L D	18,727	
Taylor M	2,455	
Taylor M E	19,780	36
Taylor M H	46,164	96
Taylor R J	14,633	172
Teasdale F G	209	
Temple B	4,340	56
Templeman P N	12,010	106
Tennant J J	21,973	
Terracciano G	1,500	
Terry S M	22,016	
Tetlock J C	3,563	
Tetrault C H	1,328	
Tevendale F	768	
Thain N	32,637	
Thatcher G M	9,747	
Thibeault F L	2,971	
Thiel L S	21,271	77
Thiel M L J	6,607	
Thomas-Fielding C	39,848	160
Thomas D	16,626	163
Thomas K	4,269	
Thomas L M	3,201	
Thomas M S	7,513	
Thompson D L	4,091	
Thompson G A	2,021	
Thompson J	34,238	
Thomson B L	4,187	
Thomson J D	1,278	
Thomson J W	28,252	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES — Continued

	Salary $	Travel $
Thorbourne L M	22,616	
Thorn S R	8,677	120
Thorneloe B P	6,199	
Thornton J M	1,258	
Thornton M A	12,189	
Throness L D	12,092	71
Till B G	20,675	1,900
Tkachanko J E	14,480	
Tkachanko S L	568	
Tkachuk H M	4,324	
Tkachuk S D	4,947	
Todd A A	33,045	196
Toews H	2,947	
Tofsrud S D	1,408	
Tokarski T P	4,403	
Toland M A	4,026	1,408
Tollardo R L	1,337	
Tolley J	21,526	4,352
Tong J	575	
Topham D Y	875	
Torgeson D	981	
Torrance J	6,297	
Townsend G S	7,372	321
Townsend J	1,241	
Tozer W A R	8,002	
Traill J	11,535	
Trask M C	1,384	
Tredwell M A	20,116	
Trim B	18,767	
Trim L I	11,957	
Trim P A	3,827	
Trimble D M	2,940	
Trimble S G	19,545	
Trombley R A	7,141	1,348
Truitt B	864	
Truitt D	3,679	
Tsuyuki J G	382	
Tsuyuki S G	398	
Tsuyuki Y	3,296	
Tudela D L	21,579	215
Tufts J W	20,368	141
Turk J J	22,329	
Turner H P	3,124	
Turner L M	9,283	
Turner R D	26,596	2,513
Tweedie P M	21,532	
Twordik J W	673	
Tychynski G R	3,576	
Tyler P A	22,873	
Tyler R S	2,573	
Tyrrell C G	21,380	212
Underwood S A	17,999	
Unger R M	734	
Unrau L W	36,498	
Unsworth F B	818	
Usher J D	64,501	3,224
Vacheresse V M	3,576	
Vakil T F	49,130	1,706
Van Basten L K	411	
Van Hees S E	3,118	
Van Hoff D A	1,420	
Van Schaik K M	135	
Van Tunen S	3,378	
Vandenborn B C	1,544	
Vanderflaes P R	53	
Vanderzwan S	4,220	
Vantreight P A	16,018	
Vanzetta C	20,439	317
Varcoe M	25,011	
Varga M	1,671	
Vause M M	26,786	
Veillette J W J	19,610	
Vermaning H P	7,677	
Vernon D C	20,334	
Verona J	1,342	
Vidal D	4,690	
Viero V A	1,607	
Viger J	52,968	1,784
Vinton K R	22,695	865
Virdi M S	786	
Virtue M	30,885	1,381
Viszlai J G	36,578	
Vitek F A	8,050	
Vivian S L	43,145	2,428
Vleck S A	9,029	
Wade A L	7,238	906
Wade R G	180	
Wakelin V J	2,148	
Walch D M	2,297	
Walker D B	30,494	
Walker J	18,919	
Walkosky L A	613	
Wall M H	2,376	
Wall M L	3,981	
Wallace D E	20,760	1,149
Wallis M	12,543	
Walmsley R C	31,136	
Walsh E A	24,430	
Walwyn M V	3,576	
Wan S M K	1,308	
Wannamaker D	3,274	
Ward N R	296	
Ward S M	37,961	556
Wardle D M	17,149	
Wardrop J R	29,067	1,207
Ware L C	3,576	
Ware R M	46,139	1,489
Warm V	53	
Warren D G	26,196	1,177
Warring E M J	5,911	3,801
Warwick R A	18,533	
Warwicker J M	19,642	
Wassick I D T	3,722	
Watson A L	4,026	
Watson S L	16,440	322
Watts T A	1,225	
Waugh G E	8,228	744
Waugh W	4,018	
Webb M E	99	
Webb M L	19,555	
Webb N	4,156	184
Webber N J	17,721	
Weber D L	2,787	
Weber L	29,362	
Webster L	35,191	
Weglo L J	2,340	
Weicker D J J	43,023	11,484
Weighill B	2,265	
Weikel L D	18,381	
Weir K J	995	
Weir P I M	3,136	
Weisgarber K M	22,012	
Weitzmann V A	6,309	
Welch P E	24,576	
Welch R N	3,518	
Weller Z L	20,047	
Wells J D	15,375	
Wells R F	32,960	12,251
Wells S M	3,604	
Welock P S	6,315	1,650
Welz L A	1,776	
Wensley J A	8,245	
Wenzel S	9,738	
West B J	4,437	
West D N	35,043	
West R M	23,175	293
West T	68	
Westergaard F M	5,359	734
Westoby P	28,413	64
Weston J W	28,180	1,605
Wheldon D J	2,284	
Whenham H G	23,222	
Whitbread I D E	24,809	745
White B A	700	
White J E	4,465	687
White J G	24,025	48
White J H	658	
White M A	1,501	
White P E	771	
Whiteside D J	1,976	
Whitmore C I	1,928	
Whittaker G E	36,309	2,932
Whitten B M	644	
Whittingham B K	7,671	
Whitworth R A	34,068	179
Whyte A M	10,299	
Wicks J M	3,661	
Wiebe T S	26,293	1,000
Wiens E	1,027	
Wiens N	21,410	
Wieshlow A W	546	
Wiksyk D L M	17,990	
Wilkins D	21,503	
Wilkins L M	1,361	
Wilkinson R	6,932	
Wilkinson R P	23,032	2,293
Williams B	3,651	245
Williams B J	22,742	360
Williams D A	17,233	
Williams F D	2,191	
Williams J A	6,635	
Williams S L	392	
Williams S R	701	
Williams T A	31,693	
Williamson D G	27,943	2,153
Williamson P D	21,203	65
Wilson B D	13,295	
Wilson B J	10,296	
Wilson C A	7,828	22
Wilson L C	5,178	633
Wilton D N	26,534	4,376
Wilton J A	690	
Wilton W W	30,000	1,671
Winbow G A	1,925	
Winter J R	25,370	2,032
Winterbottom S K	31,794	90
Wolf L A	23,124	1,315
Wolf L J	1,791	
Wolfe-Milner L	20,990	405
Wong A	3,734	
Wong B	1,381	
Wong C C	3,679	
Wong E Y T	8,571	
Wong G A	548	
Wong J	1,759	
Wong J	1,382	
Wong R	1,045	
Wonnenberg R K	9,403	
Woo J L	258	
Wood G E	43,817	3,637
Wood J A	23,215	
Wood J S	17,414	400
Woodland L J	6,949	
Woods M E	8,736	2,190
Woods P	1,274	
Woodson I G	3,379	
Woodward E M	4,037	
Woollard L	1,819	
Woollard T L	1,315	
Woolley E M	2,021	
Woolsey L L	53	
Woolsey W J	952	
Workman M A	1,788	
Worthington P L	9,240	
Woycheshin J J	112	
Woytack J E	73,027	12,122
Wozny J M	24,224	
Wright B C	24,182	
Wright J	16,732	
Wright P C	24,804	
Wright T A	3,278	
Wright V L	2,059	
Wusaty S	276	
Wymore K G	21,946	
Yaremchuk I M	9,490	
Yates A J	31,959	478
Yates P H	1,496	
Yates R A	37,198	5,534
Yeh P K	17,368	
York D C	10,842	
Yorke D C	2,122	
Young A	11,863	411
Young A J	5,292	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES — Continued

	Salary $	Travel $
Young B A	31,460	96
Young C	19,519	
Young J D	5,672	1,521
Young M	2,567	
Young V J	16,435	
Yurkovich P I	1,775	
Yurkowski R	21,168	107
Zarb M	21,310	94
Zaseybida F W	20,512	826
Zazzara S E	1,203	
Zibauer E E	20,715	4
Zukowski D M	18,684	
Zurawski C	6,547	
Zurowski I E	773	
Zyganiuk A	7,553	
Accrued pay	82,430	
Unallocated benefits	21,622,322	
Transfers	3,299,662	500,605
Totals	54,094,264	1,444,581

MINISTRY OF SOCIAL SERVICES AND HOUSING

	Salary $	Travel $
Nielsen Hon J A		
Minister	11,626	1,852
Richmond Hon C H		
Minister	19,657	4,822
Noble J		
Deputy Minister	84,559	8,628
A'Bear G E	26,855	322
Aasen F	9,399	
Abbott J	3,589	
Ablitt V A	24,932	927
Abraham E	22,155	
Abrahamson D	19,456	12
Abrams J E	11,086	
Acheson J	22,865	1,510
Acheson S	2,163	
Ackerman M	18,430	
Acomba M G	30,178	2,310
Adair S	30,026	3,882
Adam T	10,340	
Adamcewicz I	10,859	
Adamic A J	31,421	
Adamick J J	37,664	356
Adamoski R L	10,509	912
Adams B D	5,399	
Adams D	14,877	
Adams D E	20,106	
Adams G	25,843	308
Adams K D	25,784	
Adams L	18,662	
Adams V M	21,061	
Adamson B	19,139	1
Addy R	24,915	346
Adie M	46,333	124
Adkins A	7,390	38
Adolph L	20,414	
Adolph R V	29,600	752
Agius M	24,932	
Agutter E A	26,828	1,131
Ahearn L M	22,597	
Aindow R G	19,391	
Ainsworth J A	2,603	
Aitkens C J	26,303	
Alban C	30,178	1,264
Albanese S	491	
Albert C J	28,978	815
Albert R J V	23,663	
Albrechtsen C A	21,864	
Albright A H	23,083	492
Albright P	11,823	1,357
Alcorn D	5,396	
Alcorn T M	17,915	
Aldridge L M	15,118	65
Aleksenko M	20,119	
Alers C L	2,959	
Alexander D A	20,313	
Alexander M E	19,568	
Alexander N L	8,773	338
Alexander R	18,958	217
Alexis C	27,935	1,353
Alexis J L	37,644	
Alexis T S	21,868	
Alfawicki P J	30,527	7,171
Alfred A M	39	
Alguire C	19,916	
Allan E	21,019	
Allan M	28,651	2,048
Allan P E	18,173	
Allegretto J P	2,081	
Allemeersch C A	18,694	1,057
Allen-Innis T	15,503	1,303
Allen C M	11,614	
Allen H M	19,559	
Allen J	8,658	
Allen J	21,901	8
Allen L J	14,416	
Allen W L	17,725	130
Allen W	12,070	
Alleyne J	20,310	
Almazan G B	21,042	
Almic N	13,508	
Almond A	23,468	500
Alpini A L	7,790	
Amato M R	30,314	
Ambery P T C	27,584	5,663
Ames K	23,971	
Ammann M K	1,564	
Amodeo D A	13,959	413
Amos J A	26,826	21
Anderson A G	22,813	
Anderson A V	20,388	
Anderson A	5,223	
Anderson B J	29,281	719
Anderson C E	13,026	1,059
Anderson D A	20,985	
Anderson D J	30,479	2,866
Anderson D M	8,314	158
Anderson D	24,541	
Anderson E	26,855	1,047
Anderson F	17,843	1,145
Anderson G A	9,739	
Anderson H D	31,966	717
Anderson K A	21,129	
Anderson K C	28,375	29
Anderson K M	5,429	
Anderson L	20,032	
Anderson L E	8,615	
Anderson L F	18,272	
Anderson L N	27,273	
Anderson M	20,431	
Anderson S	10,865	
Anderson S A	22,122	4,360
Anderson S M	30,541	1,385
Anderson S W	37,576	1,461
Anderson S	21,668	
Anderson W F	137	
Anderson W J	37,826	17,765
Anderssen K	19,559	
Andison M R	24,915	605
Andrews C	13,610	1,180
Andrews G M	19,779	
Andrews L	15,352	
Andrews L	4,605	
Andrews T F	21,411	1,717
Andrews T	4,161	
Angell M W A	17,463	2,433
Angrignon K M	22,336	3,572
Angus G R	31,660	
Annesty P M	22,774	382
Ansell J M	17,256	106
Anselmo K	14,487	
Anstett G	21,471	
Anthony C M	18,113	
Anthony M	31,696	3,679
Antonazzi G A	4,209	
Antonio B M	25,333	1,636
Anutoshkin N	22,699	
Appleton H	30,714	
Appleyard M	24,896	79
Araki F	10,668	8
Arbour M	1,910	
Arcand D M	15,799	387
Archibald F S	8,707	
Arden M F	18,922	
Arkinstall C M	30,276	493
Arkinstall S M	24,932	
Armbruster J M	21,900	
Armer D A	24,035	
Armitage W A J	69,439	14,617
Armour K M	11,720	
Armstrong B	25,373	
Armstrong D C	34,891	
Armstrong H	13,057	1,101
Armstrong M E	19,597	
Armstrong S	21,583	2,888
Armstrong S G	21,644	
Arnaoutoglu D A	17,225	
Arnault M E	16,824	
Arnett N P	30,215	297
Arnold C M	1,627	
Arnold D	29,149	1,510
Arnold J	19,679	1,273
Arnold L	57,175	9,618
Arponen R	18,911	
Arrowsmith H J	24,932	1,186
Ashby R J	30,552	
Ashcroft E A	21,155	485
Ashmore V A	2,383	
Ashton F	19,857	
Assonitis G C	34,864	1,331
Ast K L	14,027	132
Aston C	19,881	
Atchison E M	32,874	
Atkins D E	24,932	954
Atkins L C	23,307	
Atkinson-Smith L	2,028	390
Atkinson A J	17,937	
Attenborough L L	20,941	
Attle J	15,843	769
Attwell N A	1,997	
Attwood L	3,337	
Attwood L M	3,949	
Atwood T L	17,133	148
Au B C	4,668	
Au E C W	27,142	675
August A	8,314	
Ausman S A	20,665	
Austin L M	21,066	
Aw P	5,209	
Ayer M A D	27,021	2,998
Ayinde M	26,666	579
Aynsley B J	7,647	147
Ayotte C	4,224	
Ayre Z	30,377	110
Azevedo R	11,938	
Aziz K J	29,261	2,271
Aziz S M	6,443	
Azyan K D	8,682	
Babcock M K A	20,524	
Bacica R W	28,990	606
Back L	15,080	998
Backer D I	24,932	161
Bacon C J	16,557	545
Bacon J M	17,928	
Bailey C L	20,258	
Bailey C	21,655	
Bailey L	22,502	
Bailey S J	3,058	
Bain L K	30,194	139
Baird L	19,788	
Baisley K W	9,039	
Baja E A	53,689	
Baker A B	9,988	
Baker C A	21,968	2,038
Baker G F	4,945	355
Baker G	23,292	248
Baker L J	28,148	
Baker N J	20,062	
Baker S	6,651	1,347
Baker S R	12,890	244
Baker W S	32,431	922
Bakuska L	23,593	
Bal J	15,769	
Balan A	3,825	
Balcaen C L	1,627	
Baldwin J O	26,380	
Baldwin K R	10,164	
Baldwin M A	23,317	
Balfour J K	30,288	1,657
Ball L H	17,803	
Ballantyne P	29,985	
Ballantyne P B	29,139	
Baltzer L M	3,653	
Balzer C L	30,822	1,073
Banner L	10,390	
Banta W M	25,691	1,266
Baranyi G P	30,178	776
Barbeau M L	1,939	
Barber D E	21,173	215
Barber J D	6,559	
Barber R B	8,841	
Barber S	24,645	651
Barcelos G J	3,515	239
Barclay D W	30,441	1,466

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Barclay S M	21,147	1,447
Barker B J	9,300	
Barker E E	15,235	
Barker G S	30,165	645
Barker L J	5,397	215
Barkley T D	37,576	764
Barlow M A	20,224	
Barnard M B	29,094	
Barnes D K	2,438	
Barnes K D	429	
Barnes L	19,964	
Barnett D L	2,318	
Barnwell J A	4,279	172
Barr J	6,532	
Barr L	6,458	8
Barr M M	24,932	626
Barr S	6,506	
Barrett B H	1,078	
Barrett I R	38,503	1,393
Barrett K T	17,552	2,942
Barron P L	10,202	
Barry B J	2,063	
Barry B	790	
Barry D M	16,540	79
Bart D	16,558	
Bartel K D	3,060	
Bartels M	20,104	
Bartholet S C H	19,424	
Bartlett A R	31,579	697
Bartley R L	10,843	343
Barton J	6,979	
Bartsch D	525	
Baryluk D B	19,236	
Basi H S	38,011	372
Basi R	952	
Basnett C	2,899	26
Batch D W	22,508	
Batchelor J V	42,263	2,313
Batchelor M	19,559	
Bateman F	11,637	1,157
Bater D S L	19,094	114
Bater E	24,932	
Bates B N	37,576	835
Bates C L	1,687	
Battersby L H	7,750	
Bauer R	21,615	
Baum F	19,348	
Baumann R	21,508	
Baumgarten R	19,244	
Baxter B	1,498	
Baykey D	4,199	
Bayliss T J	24,932	526
Bazinet J M	14,946	
Beallie F C	21,781	
Bearman W	21,569	
Beasley A A	20,119	
Beaton J H	20,242	36
Beattie A K	23,766	
Beaubien M M	21,223	816
Beauchamp D J	15,119	680
Beauchamp M K	17,765	
Beaudry S R	14,460	143
Beaugie G A	2,300	
Beaulieu L A	20,416	
Beck Simon R	29,293	3,383
Becker A	18,824	
Becker M L	21,777	
Beckett K A	30,178	880
Beddows D G	21,586	1,057
Begley G R	11,279	
Beier S	21,534	
Beilman J A	14,740	
Beland P E J	31,089	1,964
Belcourt R J	30,853	
Beleski E F	25,810	661
Belisle R J	8,252	
Bell C	33,050	
Bell C J	24,993	1,622
Bell C S	21,143	
Bell D J	1,881	
Bell G	21,953	117
Bell J L	5,553	519
Bell J M	26,855	829
Bell L A	17,505	58
Bell S M	24,377	725
Bell V C	1,857	
Bell W J	34,864	2,268
Bellamy P M	21,120	1,963
Belliveau L D	3,024	
Bellosillo L	29,818	
Benbow W A	30,178	2,081
Bengert C A	27,202	
Bengert J	24,741	
Bengston K E	18,417	
Benham L P	19,909	31
Benison J	16,040	255
Beniston J B	30,178	1,804
Benn H E	10,677	
Benner J M	18,272	
Bennett-Poole D	30,294	390
Bennett A C	30,962	1,018
Bennett C	12,011	
Bennett D	30,260	1,582
Bennett I M	18,532	
Bennett M	8,328	
Bennie S P	24,859	
Bennison A E	20,845	410
Bens N	19,180	
Benson H	25,892	504
Bentley B D	49,592	1,006
Bentley M Y	9,864	
Bercier L	20,403	
Bereziak O	21,521	
Berg J A	30,212	917
Berg S L A	7,508	
Bergen E A	21,583	
Bergen G E	11,488	606
Bergenhus G E M	23,188	
Berger E M	5,976	
Bergeron A B	5,036	16
Bergeron L F	8,650	
Berggren-Clive K	5,339	
Bergins I K	24,932	906
Bergner S J	24,896	559
Berland J	32,214	2,159
Bernardet T	24,967	1,131
Bernier D M	17,641	
Berreth C J	20,369	
Berreth G E	19,475	
Berrisford V E	22,016	1,761
Berry A J	21,217	
Berry M M	29,740	
Berry S	15,423	521
Besler S	17,042	
Best S L	25,591	2,489
Betts K	26,771	1,077
Beugelink C	3,526	
Bevan D	18,672	
Beveland M	23,258	
Beveridge A M	6,648	312
Bews N	18,555	
Bezeredi J M	24,932	583
Bezeredi S F	28,881	
Bhayani F R	884	
Bibby D E	30,633	1,383
Bicket J W	30,178	1,530
Bickle S	23,374	
Biden H C	22,440	
Bidoka D K	23,623	1,526
Bienert P	10,068	
Biggs M E	20,683	42
Bigras W	9,423	
Bilinsky R	29,261	869
Bilka J	911	
Billington B H	26,993	
Bilotta F	258	
Bilton M J A	24,932	56
Bimb B	16,390	
Binger P A	30,119	686
Bingham B	5,244	1,402
Bingham N	16,628	3,955
Birch D	14,281	276
Birch M E	8,553	1,415
Birch P	30,309	29
Birch R A	33,160	13,580
Bird D	12,586	
Birdi J P	9,952	815
Bischoff J	28,821	1,669
Bishop A M	32,813	2,797
Bishop S	24,905	451
Bismeyer R A	64	
Bissley M J A	30,178	125
Bist H D	37,545	632
Bitschy S C	20,663	3,488
Bjornson H	7,928	
Black B	29,554	
Black G I	35,135	1,277
Black K I	20,119	214
Blackburn F P	23,451	
Blackburn J	24,359	
Blackburn R L	23,578	
Blackett R	31,997	1,219
Blackie G R	10,257	
Blackier B A	1,473	
Blacklaws F O	20,673	
Blacklaws R	29,278	
Blackwell G	37,576	1,961
Blackwell P G	17,365	140
Blackwood W	30,304	
Blain J L	1,886	
Blair J P	81	
Blair L	18,180	
Blair S E	20,461	581
Blais D	21,719	
Blakely E M	30,194	1,663
Blakey D W	24,908	113
Blakey E A	29,526	119
Blakey S E	25,046	654
Blanco J A	28,755	3,000
Blanes M L	16,629	771
Blenkiron N	10,031	741
Blenner-Hassett M	3,779	
Blevings G J	50,258	81
Bligh E	19,760	
Bliss G A	22,016	[illegible]75
Blonarwitz B	553	
Bloomfield C J	29,459	
Blumhagen N A	24,110	2,272
Blundell M	19,559	
Bobb B	23,863	
Bobey E E	21,061	
Bochard B J	2,750	37
Bock N	27,806	5,443
Boddy E R	16,595	983
Bodenchuk A M	6,748	
Bodger K	17,770	
Bodlak J	29,465	
Bodnarchuk A S	23,399	113
Boekwyt C J B	21,25[illegible]	
Boekwyt E	338	
Bogart B A	12,434	2,507
Bogelund J D	35,771	165
Bogren L R	1,457	
Bolam E M	17,754	
Boland A	9,710	
Bolding M	22,793	
Bolding S	4,983	
Bolen S C	9,785	
Bolger D M	20,205	36
Bolstad J P A	24,932	94
Bolton M E	4,889	
Bolton S M	16,336	34
Bond J E	33,301	
Bond S	24,808	
Bond S L	1,471	
Bond S	24,932	472
Bonin H M	20,549	
Bonk G M	19,867	
Bonner G A	20,733	
Bonner K R	34,864	758
Bonner N	24,364	7,025
Bono R G	24,932	64
Bontogon E Y	26,973	

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Bontron F	25,408	1,623
Booker J	24,932	810
Booker J C	24,851	673
Boomhower M A	15,310	
Boon A I	26,606	2,180
Boone D L	3,800	
Boorman K V	6,314	4,228
Booth K	21,422	
Bordignon L	20,686	
Borgash S	12,242	
Boris J M	37,639	1,607
Boritch V	19,559	9
Boroditsky C	28,288	
Boros L I	5,556	
Borsman C	742	
Boruck R M	30,262	369
Bosmans M T	21,784	
Bosomworth D	30,239	1,002
Bostock P E	23,248	
Boswell H	6,087	427
Boswell J	4,735	
Bot Kim T	15,378	
Botacion N	22,452	
Botacion T	26,906	
Bothner G O	34,637	
Bouchard O I	11,418	
Boucher G A	21,656	
Boule L	26,480	1,262
Boulette E	83	
Bourassa B M	24,861	342
Bourdin L	3,058	
Bourgeois B J	10,459	
Bourget R G	31,096	48
Bourne D E	20,815	804
Boutilier B K	30,178	924
Boutillier N R	18,925	1,284
Bowen C	777	
Bowen D G	32,240	2,226
Bowers J L	19,637	180
Bowes C L	5,687	492
Bowes R	20,034	
Bowey L B M	7,923	
Bowles A	11,559	
Bowman G A	20,496	
Bowman J E	2,398	
Bowman M	24,473	394
Bowtell M M	1,931	383
Boyd A	37,675	632
Boyd C A	21,284	
Boyd N	24,656	188
Boyd R	22,667	123
Boyd R A	17,992	268
Boyle C L	11,469	
Bozman M S	27,208	
Braak H J	13,367	1,980
Brace T G	32,524	
Bradley A L	13,720	
Bradley A	336	
Brady A H G	744	
Brady G W	40,554	
Brady M	14,290	381
Brady P I	19,835	
Braico J E	20,477	
Braithwaite B J	29,608	1,331
Braithwaite P L	20,010	
Brander B	25,304	190
Brander B	17,106	
Brandon E	21,486	259
Brandon R L	11,228	
Branter S P	719	
Brar M	22,016	261
Brar M	15,415	
Braun G I	13,240	
Braunagel J	23,137	816
Braverman C J	643	
Bray A	19,090	1,189
Bray B A	16,744	
Bray J B	6,259	
Brazier E M	2,646	
Breden J-A S	289	
Breiddal S M F	13,213	385
Breitkreuz E	37,939	5,236
Brennan R J	16,611	
Breuer G	23,137	
Brewis J T	4,649	271
Bricco D L	16,582	
Brickley M	25,977	2,860
Bridge E M	26,855	12
Bridge P A	19,795	159
Bridge S W	32,206	1,143
Bridger A J	19,540	
Briggs E T	23,634	
Briggs G L	10,996	
Briggs M F C	19,537	
Brindamour L	17,542	1,143
Brinley D G	3,854	376
Briscoe R	15,074	
Brisson F M	15,393	
Britto D T	7,557	1,243
Britton B G	31,760	5,168
Broadfoot S	24,932	597
Brock-Dunbar P	37,827	7,892
Brock Lois	939	
Brodsky K	12,049	
Broekhuysen D	16,852	422
Broich M P	22,178	41
Brok J E	33,197	47
Broman B M	20,513	74
Brookes D G	24,932	988
Brooks C	12,305	3,230
Brooks G E	30,585	
Brooks I	529	
Brooks I H	30,178	545
Brooks M C	23,683	
Brooks M J	30,288	1,068
Brooks W R	1,032	
Brophy D L	15,219	406
Brost S	959	
Brousson C	30,250	1,167
Brown A	775	
Brown B J	29,237	682
Brown B A	18,207	20
Brown C L	24,932	1,087
Brown C L	18,752	
Brown C M	14,544	
Brown C	33,068	16
Brown D L	20,119	
Brown D R	6,091	
Brown E M	9,779	
Brown E	20,279	
Brown E A	12,241	39
Brown E	15,944	
Brown J B	37,576	467
Brown J C	30,178	2,291
Brown K H	18,758	339
Brown M K	28,710	730
Brown M	20,175	
Brown N J	26,717	2,293
Brown P	23,735	434
Brown P	21,861	443
Brown P	30,203	1,892
Brown R	30,615	189
Brown S P	7,437	
Brown S F	17,568	
Brown V A	26,855	424
Brownie B B	23,760	3,948
Brozer L J	8,545	21
Bruce D L	21,330	296
Bruce J	12,788	
Bruce L	29,434	792
Bruce N	24,865	2,958
Bruce P L	10,887	22
Bruchet C	1,617	
Brugge V	27	
Brule I	4,209	
Bruner L K	23,432	
Bruno D L	963	
Bruvold R F	26,384	
Bruzzese J C	28,465	29
Bryan K A	19,671	
Bryant J M	6,936	
Bryce C P	6,090	
Bryce S	22,846	
Brynildsen F B	10,978	821
Bryson J	21,279	2,107
Bublitz F E	15,517	
Buchan S	25,948	
Buchanan C B	11,687	
Buchanan D P	10,952	
Buchanan J L	20,611	
Buchanan N V	28,133	1,894
Buchanan P A	43,279	3,757
Buchwitz R	14,103	
Buck L	19,200	436
Buck W N	20,222	
Buckham L	19,733	
Buckley C	25,797	1,593
Buckoski S M	13,546	
Budd D G	5,389	647
Budinsky R L	24,932	2,908
Buemann S	31,487	488
Buholzer B	6,952	
Bujak L S	21,469	
Bukowski E	16,173	
Bulic I G	32,195	
Bullock A L	19,462	
Bulman J	5,440	1,450
Bulmer E	25,797	5,127
Bulych P	25,330	25
Bunt D M	19,559	8
Bunt S E	17,795	
Bunton C W M	27,238	
Bunton K	2,711	
Burchell M D	1,184	
Burge B E	30,178	367
Burgess D L	1,515	
Burgess V L	6,491	262
Burgoyne V K	2,357	
Burias P	25,621	1,680
Burley S M	3,866	
Burnet B L	13,567	
Burnett P	30,178	28
Burnett S	14,275	994
Burns H	22,324	1,792
Burns S M	22,043	259
Burrell J E	9,988	
Burris K R	30,690	1,369
Burroughs K	15,224	12
Burrows B J	27,104	1,063
Burton D	12,740	24
Burton J A	4,059	177
Busch W	18,450	488
Bushell E K	18,683	
Bushell N	24,105	
Bussiere A M	26,005	
Butchart H	20,119	
Butcher G O	11,268	
Butcher N	29,773	
Butler J	30,772	
Butler R K	72,035	2,337
Butte K	21,601	
Butterley D A	10,265	
Butterworth S	7,132	
Buttle I	20,275	
Butzelaar C	42,050	
Buxton B J	30,178	2,208
Buxton J D	20,314	158
Buyar D	15,793	1,996
Byers R H	28,651	2,069
Byker O L	33,005	83
Byleveld L	30,540	1,058
Byrne E R	17,604	
Byrne J	302	
Cabianca E	21,769	1,171
Cabullos G P	39,991	
Cabullos R	7,071	
Cachart J K	1,878	
Cadwell D M	20,848	
Cahill B D	16,778	4,220
Cahill T K	13,156	
Caig S A	13,712	
Cain J	14,413	853
Cain M	17,867	138

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Cairns A B	37,576	1,220
Calbick D	5,999	
Caldarone W E	25,983	
Calder E R	2,911	48
Caldicott A P	8,740	776
Caldwell B	18,009	869
Caldwell C L	24,383	427
Caldwell M C	5,083	21
Caletti E L	14,466	
Calica A	20,224	
Callaghan P	4,543	
Calland F	19,570	370
Callander G R	54,881	2,225
Callas M	28,770	7,470
Callister W L	24,384	187
Callow C	5,131	
Callow D W	2,355	526
Calvert G L	24,829	871
Calvez R	18,443	
Cameron B J R	14,408	158
Cameron B M	22,532	
Cameron C	26,460	
Cameron D S	24,894	1,355
Cameron E	29,792	
Cameron R	22,909	
Cameron R D	18,601	956
Cameron S	3,415	
Camire T C	19,185	142
Camozzi P	24,932	934
Camp K S	17,958	
Campbell A G H	29,261	1,061
Campbell C	24,932	1,140
Campbell C A	15,215	1,123
Campbell C R	12,835	
Campbell D A	7,614	
Campbell D E	19,078	205
Campbell D J	15,193	
Campbell D L	23,075	
Campbell D M	19,515	
Campbell D R	35,179	3,377
Campbell F	12,832	
Campbell G	20,742	
Campbell I J	47,116	
Campbell J F	25,876	1,949
Campbell J P	29,261	1,541
Campbell K	11,706	
Campbell K L	19,139	
Campbell L R	31,872	1,751
Campbell L	289	
Campbell L	24,704	3,193
Campbell L Y	2,603	
Campbell M A	17,986	187
Campbell O	19,127	480
Campbell P J	19,148	156
Campbell P M	21,996	
Campbell R	32,818	1,863
Campbell R	21,154	
Campbell R	21,365	
Campbell T L	10,176	
Campbell T L	10,767	
Campbell V C	821	
Campo G	885	
Campone F A	23,672	
Canevaro R	27,403	543
Capen J	4,044	
Capron J	11,648	
Caragata L G	12,597	
Carere L	18,650	
Carew S	1,134	
Cargnelli D J	20,666	779
Cargo J	37,576	253
Carle S	5,244	652
Carlile R H	30,178	1,294
Carlson J M E	30,145	
Carlson T M	23,486	
Carlson V I	37,576	1,301
Carnie P L	8,358	
Caron J	18,968	16
Carpenter N	15,939	
Carr D C	1,808	
Carr S	2,926	
Carreiro A	5,388	
Carriere A M	26,548	80
Carroll N E	7,144	79
Carruthers I	16,666	
Carswell C	23,111	
Carter B	10,449	
Carter B F	9,683	292
Carter B D	8,271	363
Carter C A	19,550	
Carter G D	7,594	
Carter J	19,851	325
Carter P	15,255	46
Cartmel S L	20,493	765
Casacove H F	6,478	93
Casanova L D	21,292	
Case R	26,855	934
Caseley L	24,920	327
Cass M P	21,943	
Castle H	26,855	1,097
Caswell M E	6,874	
Caswell P A	15,317	1,075
Cathers M D	20,256	
Catterall B J	7,757	
Cavalier K	24,005	311
Cavalier P	10,746	
Cave H	20,863	
Cecchi L	13,548	
Cedar K E	19,715	
Cehak H A E	29,637	737
Celino M	22,089	
Celino R G	21,617	
Chadwick C	21,967	43
Chamberlain J M	11,053	
Chambers A Y	27,921	1,109
Chambers D	350	
Chambers J M	29,326	
Chambers W M	25,970	1,068
Chamley D J	28,698	
Champagne E L	11,995	1,596
Chan D	29	50
Chan N R	1,102	
Chan V	22,016	1,237
Chan Y	27,313	
Chandler C V	20,213	4,140
Chandler J R	29,554	3,096
Chang M	14,908	
Chanin J E	25,506	367
Chanton S E K	17,860	159
Chao A C L	33,664	
Chapelas K	15,257	
Chapin G H	12,219	669
Chapman A	13,557	520
Chapman E M	19,366	139
Chapman G M	26,855	1,629
Chapman J	24,340	957
Chapman J	24,932	
Charach M	16,690	934
Charaf Y	21,748	
Charalambidis S	5,886	
Charbonneau K	2,679	
Charbonneau M	33,710	20,203
Chard A	24,432	66
Chard G L	38,259	88
Charlesworth J L E	11,019	542
Charlong L	1,287	
Charlton K	20,119	511
Chartier M	21,808	
Chartier M G	20,898	
Chartier P	6,823	
Chata L	18,817	
Chatten E E	18,272	883
Checkley V	16,083	
Cheema P K	29,225	138
Chell S L	23,655	3,314
Cheng J R	26,855	719
Chenier L	2,593	
Cheong J A	3,913	
Chernesky V	25,992	75
Chernowas N E	22,016	72
Cherrington B	37,237	410
Chesko R E	2,623	
Chetty G	50,494	3,516
Cheung S T H	31,236	
Cheung V	1,527	
Cheveldave H E	16,078	
Chidley R	8,895	
Childerhose R W	38,833	2,248
Chilton R A	5,364	
Chin D	23,375	883
Chin L W	17,470	30
Chin R	24,554	
Chin S I	21,437	
Chinery S M	24,195	2,050
Chisholm C A	23,824	3,800
Chiu F	9,156	176
Chiu H	30,267	719
Cho J	20,870	
Chohan D	21,040	
Choi A W	30,178	551
Cholowski A L	27,040	2,570
Chong C A	19,851	
Chorney B A	16,083	
Chow D	11,570	
Chow D	27,102	
Chow H Y-L	30,330	
Chow L Y	21,124	29
Chow M	19,200	14
Chow W W	24,932	139
Christensen C	17,099	17
Christians J	3,825	
Christie L A	30,301	1,487
Christie M	15,134	
Christmas M C	19,665	164
Christy J	23,166	
Chrysler A E	23,331	
Chu B	28,386	1,248
Chu H	29,167	2,376
Chu S	18,661	
Chubb K	3,254	178
Chubb T	19,449	
Chubey P R	20,101	
Chumm M R	13,489	
Church L J	36,094	524
Churlish S J	42,191	4,933
Chute I	12,348	
Ciammaichella A M	22,156	
Ciampelletti P	12,717	
Ciandre N I	22,843	
Cinnamon G J	20,594	3,683
Ciotti S a	13,091	
Cipryk V M	6,999	1,731
Claassen M F	18,785	50
Claggett K J	20,813	
Clancy M J	9,308	
Clappa M	37,596	2,270
Clare D R P	7,360	
Clark C G	30,640	
Clark D	17,872	18
Clark D D	24,308	
Clark D M	26,108	1,531
Clark G G	6,137	
Clark J R	17,733	
Clark K J	22,307	
Clark K	7,005	
Clark K	21,173	
Clark K	21,110	
Clark L E	28,709	712
Clark M P	29,354	
Clark P M	17,725	
Clark S	15,936	12
Clark S J	24,940	2,350
Clark S	1,358	
Clarke E A	27,064	
Clarke P	24,914	1,862
Clarkson D G	30,340	783
Claxton J M	28,696	435
Clay M M	33,350	1,742
Clayton L	19,318	
Clayton L C	24,932	479
Clayton M M	2,635	
Cleary B A	15,709	
Cleary R J	5,429	1,436

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Clegg L R	11,970	
Clelland E F	11,082	394
Clements A J	34,245	92
Clements A L	36,806	570
Clements C A	18,139	
Clements C E	28,796	1,112
Clemson A S	22,464	1,180
Clerihue S A	33,001	
Clever G	30,053	
Clewley D	21,030	
Cliff A D	14,138	
Clifford G A	36,346	3,428
Clint D J	21,497	
Clinton B J	18,452	
Cloutier J A	18,873	
Clowater K J	2,595	
Clugston P H	37,576	3,190
Co-Te P	100,207	
Coates J S	21,202	352
Coath S E	25,119	
Coatta B S	1,036	
Cobbin S P	29,261	1,833
Cochran S A	17,757	696
Cochrane M	24,918	770
Cochrane W E	20,316	
Cockle E G	26,604	2,879
Code T K	19,657	
Codron A A	21,603	
Codron R	21,251	
Cody B A	2,865	
Coffey S	18,307	
Colbeck R S	21,983	
Cole Beryl M R	14,062	235
Cole Y	10,952	335
Colebrook B	5,491	
Coley-Donohue C L	24,058	94
Colford P	24,913	
Collens H	19,523	
Collens H A	22,277	
Collicutt S	5,903	
Colling S E	5,096	
Collins B A	19,886	
Collins B J	37,608	4,960
Collins C	19,935	
Collins H B	27,894	912
Collins M M	16,976	
Collins P P	14,553	32
Collis C H J	12,015	
Collishaw L I	12,560	303
Colman R	31,371	
Colmer R J	32,123	2,356
Colonval N C	6,424	
Colussi G W	2,292	
Colvin P T	24,554	
Colwell D C	37,962	4,568
Comazzetto S J	15,143	
Comeau D	6,334	
Comis D V	26,855	1,660
Conell A M	22,199	3,203
Conlin C L	19,584	
Connal S J	663	
Connell H K	38,636	19
Connolly D	18,698	
Connolly S L	11,437	798
Connor S C	855	
Conroy L	30,366	218
Constable D	1,727	
Conway A	24,932	34
Conway A L	28,561	1,486
Conway D A	27,103	475
Conway J	28,639	1,415
Conway J	26,251	1,836
Conway M	23,698	1,803
Cook B J	29,986	
Cook C R	7,699	
Cook G	3,717	
Cook J H K	14,700	
Cook J S	20,499	
Cook M	29,923	698
Cook M M	58,014	306
Cook S A	1,173	

	Salary $	Travel $
Cook W	26,794	3,095
Cooke A	22,541	
Cooke C	34,864	2,509
Cooke J E	29,981	3,642
Cooke L	19,559	
Coombes J M	1,274	
Coonce E M	30,148	2,075
Coop V M	24,335	580
Cooper B	24,881	458
Cooper B W	30,102	2,223
Cooper E	27,725	149
Cooper L M	4,667	
Cooper M J	21,061	
Cooper S B	2,312	
Cooper T L	218	
Cooper W H	29,554	590
Copeland J E	27,515	
Copping E	10,976	
Corbeil M	20,023	1,889
Corbett B J K	24,932	470
Corbett E L	20,103	
Corfe N A	30,248	
Corkum M	18,016	
Cormack S L	28,906	938
Cormier S A	21,583	1,862
Cormons T A	25,392	535
Cornell S S	617	
Corness H E	18,885	235
Cornwallis-Bate L	29,410	
Corp M	13,551	840
Correa V	11,241	
Correia A J	12,061	155
Corrin B J	37,576	438
Corse M	20,538	
Cosgrove D	2,089	
Cosgrove J D	15,160	
Cossaboom B L	22,126	
Cossette S G	2,211	672
Costa M	46,816	1,192
Coton E	1,783	
Cottrell P	12,948	544
Coubrough D L	20,629	548
Coulic C A	23,605	
Coulter C	24,908	
Coupe B L	11,559	
Court Y W	11,699	
Cousins P	22,016	997
Coutinho V A T M	19,934	1,901
Coutts G U	588	
Coventry J	18,874	8
Cowan B M	41,965	1,307
Cowans P L	2,801	184
Coward W	19,606	
Cowell C J	31,927	2,207
Cownden L D	11,961	
Cowsill V	30,038	
Cox B R	26,428	1,775
Cox J	37,576	537
Cox K M	24,908	546
Cox S E	21,271	687
Coyle S	25,530	
Crabbe J C	22,016	1,672
Cradock G A	24,641	1,022
Craig F	30,290	383
Craig S R	9,167	
Crang M C	25,285	
Crarer K	29,194	1,807
Crawford D R	15,523	
Crawford J A	23,967	3,691
Creighton D J	26,550	
Creighton M A	30,178	2,364
Cressy Y L	21,583	661
Crinklaw J F	30,045	422
Crocker S S	22,295	
Crockett M	26,549	1,444
Croll K	19,117	88
Croll L	11,307	
Crompton L	7,352	47
Crone J	925	
Cronin R F	68,178	6,452
Cronk A L	23,289	

	Salary $	Travel $
Cronk S L	20,862	6
Cronkhite B	6,267	
Crook M	22,879	
Crooks-Fetterly T	282	
Crookshanks D M	28,933	
Croonen S	15,087	669
Cropley N C	24,359	1,780
Crosby G	20,225	
Crosby H	30,378	919
Crosby J	25,566	2,447
Cross M	9,101	
Crossland B	3,135	
Crossland T	22,645	
Crossley B	21,583	1,714
Crosson P T C	19,695	
Crosson S M	18,160	81
Crowley H M	5,725	
Crowley M P	22,441	691
Crowley M	16,059	431
Cruickshank M	18,508	
Crum E M	38,848	1,887
Crump D J	6,168	
Csizmazia Z E	20,182	12
Csonka M	9,833	
Culjac B	14,709	
Cullen G M	7,491	
Cullinane P	26,283	3,366
Cumberbatch J C	20,173	
Cumming D B	19,873	
Cummings-Stanley J	18,904	
Cummings D L	19,618	
Cummings M E	24,477	636
Cunningham J	16,301	133
Cunningham L L	5,225	
Cunningham L	658	
Curnow G T	30,178	1,808
Curnow P M	16,134	142
Curnow S E M	1,951	
Curr C	23,855	
Curr L D	1,443	16
Curran H F	23,268	
Currie J M B	23,293	
Currie R B	20,277	
Cutbill T	30,045	2,971
Cuthbert V	25,246	434
Cymbaluk M A	18,272	
Cyr D S	22,125	
Cyr P P	3,596	61
Czink M M	26,758	1,161
D'Appolonia S D	24,951	
Dahl C B	20,916	
Dahl C N	27,275	
Dahlberg F G	21,570	
Dahoy F D	1,074	
Daigle S J	14,615	
Dakin D A	28,655	332
Dale C L	9,079	
Dallaire I	20,231	
Dallas N	24,881	324
Dalton E L	7,671	424
Dalton L	9	
Daly R D N	33,935	3,845
Dancevic-Allan S	24,821	541
Dane B F	36,014	770
Dane K	375	62
Daniels D	10,445	
Danielson G E C	31,739	1,521
Danyk M M	21,693	585
Darimont L M	18,321	
Dauphinee I F	9,988	
Davey G-A	8,760	
Davey T L	3,132	
Davidge E	19,035	
Davidson K	13,243	
Davidson L M	21,023	
Davidson L I	991	
Davidson S	29,933	
Davie W	1,973	
Davies H	8,956	
Davies I R	26,345	548
Davies P	11,251	355

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Davies T	18,352	
Davis A	11,795	
Davis D J	11,937	
Davis E A	15,389	168
Davis E D	20,623	
Davis S	11,685	394
Davis S	20,212	
Davy P R	5,995	
Davy S J	23,182	
Davyduke S T	16,738	
Dawe M C	26,767	22
Dawson G R	5,662	335
Dawson J C	32,268	4,002
Dawson J	10,559	
Day F G L	24,714	
Day K A	25,760	
Day R	30,178	485
De Conti W	20,644	
De Pagter H	2,861	
De Verteuil D J	15,005	146
De Vink R E	30,245	1,798
De Wynter M	1,373	
De-Roche F C	23,598	
Deacon R C	30,730	1,190
Deacon S	24,932	495
Deadmarsh F A	18,909	71
Dean D	19,603	
Dean R A	59,430	5,353
Deandrade N	9,147	22
Deandrade R	8,070	864
Deans R C	20,021	
Deas J	48,886	2,338
Deasty D A	18,018	
Debaie-Strick G	29,261	1,015
Debourcier O J	31,023	621
Decamp M	4,630	
Decoste G H	20,564	
Degenhardt E	17,370	
Degraaf M L	21,847	
Degrace G	23,888	
Dehmke D J	31,686	
Deise K G	7,289	
Delany E J	20,761	
Delaquaize E	23,319	
Delinsky D	7,381	
Demaire P	24,734	
Demarco D M	26,784	1,634
Demchuk F	22,016	1,027
Demens B	6,909	373
Demeter Z	24,160	
Demos J	897	
Dempsey K	11,808	
Denby J A	11,881	711
Dendoff R E	25,566	2,495
Denham K	12,798	1,636
Denofreo N E	56,889	713
Denys R G	39,013	2,415
Deol S	2,503	
Derby K	488	
Derechey M L	29,413	
Derouin J M	1,881	
Deryck D	20,482	
Desai S	16,824	1,248
Deschner T	37,499	
Desharnais C	18,010	
Desharnais M	10,724	
Desjardins S L	12,809	512
Desrocher D L	19,157	
Devereaux J	21,774	
Devito P J	17,073	2,502
Dewald J	30,767	2,619
Dewar K A	12,561	
Dhala N	19,838	
Dhaliwal J P	20,487	25
Dhaliwal S K	17,686	
Dhami G S	30,177	
Dhenin M K	27,488	2,589
Dhesa J S	412	
Dhillon J K	29,241	2,014
Dhillon R	19,846	
Dhillon R A	2,986	18
Di Georgio J L	17,898	
Di Tomaso R	4,835	
Diablo D	6,045	
Dias L C	26,483	
Dichoso O B	26,472	
Dickie J	18,233	11
Dickinson N M	23,612	4,221
Dickson B J	17,039	13
Dickson M L	26,071	72
Dickson S	1,824	
Dillabough M	1,361	
Dillon A J	5,926	
Dinsmore P M	13,120	271
Dippie D R	15,131	1,404
Dixon R E	28,124	1,995
Dobbyn L W	11,415	
Dobereiner E	10,089	
Dobi L	9,960	
Dobrowolski M	30,642	
Dobrowolski S A	21,792	
Dobrozdravich T	3,047	
Dodd D L	24,896	226
Dodds F M	30,406	1,935
Dodds L	19,770	40
Doerksen R A	5,635	
Doherty R L	12,655	1,073
Doig B	33,902	144
Doig L	34,404	177
Doiron E J	10,939	
Dolan D B	17,437	175
Dolen D	24,359	93
Doll E A	15,255	1,371
Doll R G	31,015	2,448
Dolman P C	18,852	
Domphousse L M	5,333	
Donald R B	7,288	
Donald V A	13,128	
Donaldson I E	23,199	2,375
Donaldson J	31,046	
Donaldson L P	26,733	458
Donchi D L	18,584	
Donison S R	30,178	39
Donohoe J E	20,209	
Donohoe S P	12,451	
Donovan I C	30,454	416
Donovan K E	27,970	
Donovan M E	31,739	5,808
Donovan M I	22,016	
Doo M	30,176	
Dooley M	31,458	171
Dorman P	22,016	228
Dorrington L	194	
Dosch M E	22,193	
Dosch R G	30,541	
Dossa D	19,651	
Dougan J G	19,779	43
Dougan L R	11,698	
Douglas D	30,570	
Douglas D D	29,431	2,644
Douglas J	26,303	703
Douglas M J	30,087	1,081
Douglas S E	1,139	
Douglas W	35,570	1,452
Douglas W L	21,704	
Dow C C	30,760	1,181
Dowds C	19,559	
Downey B H	15,792	
Downey K A	21,673	
Downey W	24,908	232
Downs D J	208	
Doyle-Waters J	22,759	1,085
Doyle A	3,558	
Doyle C N	12,235	803
Doyle K A	235	
Doyle S	38,728	4,360
Doyle S A	15,273	
Doyon B	19,894	
Draht E	10,702	98
Drake K	9,153	
Draper G L	21,222	209
Drebett T J L	20,340	
Drescher J	26,062	
Dressler K	28,400	1,599
Drew P	13,992	
Drier D A	20,054	
Drinkwater-Lunn M	16,771	
Driver A	28,588	
Drought L	11,401	
Druet L P	21,981	455
Dryburgh J	3,394	28
Dryburgh J C	365	451
Drysdale M E	195	
Drysdale S A	36,128	1,179
Dubensky W A	37,576	1,423
Dubinsky J G	13,584	
Dubois E	584	
Duck D D	24,359	1,070
Duddy K H	22,016	219
Dudley J L	30,904	2,596
Duggan G J	7,928	239
Duggan S M	20,156	
Dumareso H A	4,540	236
Dunbar D C	24,932	435
Dunbar M A	8,585	
Duncan C L	24,631	1,045
Duncan D	8,966	29
Duncan J A	18,254	
Duncan L	26,625	1,030
Duncan M L	12,302	
Duncan P A	26,855	2,003
Duncan R W	38,313	2,355
Dundas G D	36,239	671
Dunderdale P C	19,616	
Dunham E V	30,178	204
Dunia D	80	
Dunlop A A B	28,459	
Dunlop E J	4,410	264
Dunn K	30,178	
Dunn L	13,331	
Dunn L P	9,779	
Dunnett J C	18,364	
Dunnett P M	15,098	
Dunning A G	20,301	272
Dunning J	23,400	52
Dunning P	14,220	
Dunphy F A	20,568	
Dunsmoor-Farley D	37,616	10,885
Dupuis S A	24,169	20
Duquette K	17,625	
Duran S R	11,240	
Durban D A	23,099	189
Duret D	18,329	
Durney J A	30,580	
Durocher V M	17,134	60
Durrant P	1,816	
Duthie S L	27,780	
Dwernichuk M A	3,800	
Dwyer C D	30,763	2,933
Dwyer N	24,287	1,317
Dyck H	19,814	
Dyck L	19,657	
Dycke L	10,236	3,150
Dye I B	15,146	501
Dyer A	18,710	
Dyer C M	18,272	
Dyer W C	6,709	1,576
Dykhuizen H	12,454	8
Dykstra H A	21,821	
Dykstra N	27,028	
Dyson L M	30,005	599
Dyson R B	22,596	
Eamer C E	32,863	5,163
Earle C A	28,073	197
Early G M	27,647	909
Easton S	4,959	
Eastwood R L	20,200	
Eaton B M	1,044	
Eaton M F	19,442	
Ebanks I F	20,543	
Eccles E M	14,491	1,853
Eccles P	14,186	
Eckert R	34,571	2,135

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Eckhart C L	17,705	1,171
Eddy D E	12,338	
Eden L J	30,697	
Edey E B	20,346	8
Edmundson F	5,036	
Edwards E	439	
Edwards M	2,265	
Edwards M A V	12,784	193
Edwards R	21,980	
Edwards R	21,391	
Edwards S M	10,006	
Edwards T	24,393	
Eenjarv J	14,392	
Egan C	1,269	31
Egan P L	12,167	61
Egan T	14,033	1,207
Egdorf R	23,271	
Eggleton G J	55,325	12,080
Eglin C V	22,137	
Ehman M L	19,559	
Eichhorst S R	19,928	561
Eidelshtein R	25,347	
Eidsness E M	8,215	73
Einarson B L	9,756	
Elam S M	22,714	
Eldridge C L	10,464	79
Eldridge M	29,924	
Eldstrom J E	20,119	22
Eleccion M L	12,994	
Elgersma K	34,641	
Elias M E	11,000	
Elijah M A	10,121	
Ellefson P C	15	
Elliotson L E	22,112	731
Elliott-Baker D	19,951	
Elliott B V L	20,843	
Elliott C C	39,233	7,765
Elliott D L	6,885	
Ellip H	26,855	
Ellip M R	34,370	933
Ellis B	9,166	139
Ellis F J	20,955	1,628
Ellis J	9,430	
Ellis L	18,872	
Ellis N E	17,176	
Elphinstone A C	24,880	303
Else A J	7,760	
Else J K	20,028	
Elworthy C	18,225	
Elzinga S B	17,365	203
Embacher S	14,659	528
Embree S	12,153	
Emery N	24,932	
Emmerson D L	17,862	
Engbrecht J	24,230	
England M J	21,887	
Englehart G	26,728	1,562
Engleson W T	29,575	2,321
English J B	22,016	1,209
English P	19,266	
English W B	37,667	1,974
Englouen F	24,999	29
Ennis B J	30,729	2,827
Enns L	4,460	
Enomoto R K	30,178	847
Enrich M	6,764	309
Ensworth C	31,237	669
Epneris M J	5,396	
Erfanifar E	37,874	4,109
Erfle P L	9,932	
Erickson D N	8,155	
Erickson J	21,061	913
Erickson L C	29,554	229
Erickson R D	11,119	482
Erikson L M	18,306	722
Ermacora M E	13,064	405
Errington J E	29,258	
Esaryk K J	20,847	
Esler J E	6,249	47
Eso M	29,348	1,140
Esposito K L M	5,220	
Esprez F H	3,846	
Estrin T	3,384	
Etches D E	20,309	14
Evans C	20,957	
Evans D	11,280	
Evans D	8,184	1,321
Evans E	30,367	1,567
Evans J	15,505	
Evans M J	18,167	692
Evans N	24,017	275
Evans P H	23,635	3,659
Evans P	21,616	
Evans R I	33,001	
Evans R J	35,923	2,221
Everett F K	30,425	
Everill G	5,400	
Ewan T J	30,340	475
Ewasiuk E	22,779	
Ewert K	19,697	1,967
Fafard T M	23,451	371
Fahlman R W	37,576	3,160
Fairbairn A	29,828	
Fairhurst J S	29,553	
Fairweather B	24,932	1,211
Faith J M	30,359	1,869
Falbo M L	12,575	954
Falbo S	535	
Falk W	30,178	3,622
Fanning W	19,960	
Fantillo M E	21,039	
Faraguna G	559	
Fargey J A	5,912	304
Faris J D	30,641	2,839
Farkvam L H	33,244	14,912
Farquharson S	26,573	1,032
Farrell P L	15,008	192
Farrell S W	21,875	
Farris S	14,196	
Farwell J M	30,217	799
Fast G P	8	
Fast K E	19,559	
Faubert T	29,679	601
Faunt D J	15,076	
Fawkes V	26,829	328
Fayad D A	29,554	1,008
Fayad R	21,677	
Fea M S	18,554	
Fearon C E	359	
Fedoruk N	22,440	
Fee F	18,263	
Fee M	17,950	
Feeney M	21,617	
Fehr J	9,448	
Feilen T V	26,285	
Feky M F	2,169	
Felix D J	17,789	
Fendall G E	15,089	
Fender T	19,275	218
Fennema L J	17,868	1,913
Fenton B	26,748	153
Fenton D J	21,613	
Fenwick M	363	
Ferch K B	8,171	188
Ferguson M J	1,840	
Ferguson T	9,773	
Ferguson V L	21,409	
Fergusson I	368	
Ferraby C H	30,306	2,254
Ferraro R	13,800	48
Ferriss S	502	
Feuchuk A M	24,932	
Feyrer J	14,494	373
Fichtner L J	29,032	687
Fiddler C	24,932	
Fidgeon W J M	23,524	
Fiedorowicz S	30,546	777
Fieguth L B	19,054	230
Field D	1,712	
Field E A	18,316	
Field I	7,527	102
Field J F	21,226	
Field R K	12,005	1,031
Fielding D J	4,491	
Filewood L	19,559	
Filiatrault M H	23,243	1,021
Findlay H	22,714	1,325
Findlay L	30,249	1,069
Findler J M	16,792	
Fink C	19,955	777
Fiorentino M	9,342	
Firlotte G P	8,406	303
Fisher D	7,897	
Fisher I	13,659	
Fisher J E	15,620	
Fisher L L	19,899	
Fisher T	25,365	
Fisher V J	29,852	328
Fitch C J	6,294	
Fitch J L	18,722	
Fitzgerald D J	29,177	
Fitzgerald R E	2,721	
Fitzpatrick J	2,661	
Fitzsimmons J	18,548	1,917
Fjetland E J	24,932	
Flainek V	24,257	117
Flanagan K J	5,861	
Flanagan P	28,920	303
Flanjak A R	4,707	
Flann D A	32,787	2,756
Fleck K R	29,349	1,636
Fleck S	15,480	
Fleeton J A	14,232	1,196
Fleetwood C	30,178	672
Flello K L	1,654	
Flemig A M	4,963	
Fletcher C	21,044	
Fletcher J P	20,119	
Fletcher R	16,335	
Fletcher T M	16,176	2,622
Flett C E	30,363	5,568
Fleury G W G	21,591	
Fliczuk J G	51,819	885
Flucker W R	26,141	
Flynn A W	26,453	
Flynn B G	26,489	731
Flynn J	30,232	1,358
Flynn M	21,720	222
Flynn S D	20,225	47
Fochuk V I	23,128	
Foden S G	30,178	1,247
Foderingham E P	30,626	
Foderingham R J H	20,768	
Foell M	17,152	
Foley C A	3,196	
Foley E D	20,084	
Foley L	19,709	
Folka S	10,003	
Folmer E L	26,828	7,715
Foncette S	29,383	
Fong R	26,855	22
Foo G L	29,331	
Foo L C	29,634	
Forbister J	30,371	1,642
Forest C E	19,600	
Forrest C E N	29,298	1,375
Forrest L M	37,682	1,432
Forslund D	8,517	
Forsythe C	6,544	
Fortier M	26,826	2,526
Foster A	20,608	
Foster M	23,497	
Foster R	14,495	
Foster S I	12,580	127
Fournier C	13,879	799
Fowler H J	13,648	196
Fowler L A	22,016	839
Fowler M A	24,932	
Fowlie B	3,332	
Fowlie D	20,418	
Fox E	5,703	75
Fox E J	739	
Fox J C	37,576	1,298

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Fox K L	20.391	
Frazer L A	4.544	
Frampton M G	9.988	
Francis D	21.495	352
Francis I A	21.428	
Francis J A	19.877	
Francis M	24.932	3.548
Frank R	30.851	
Franklin C A	14.743	
Franklin E	34.138	282
Fransila H E	1.830	
Franske S	19.840	157
Franz I R	32.020	
Fraser C A	15.901	
Fraser D M	21.148	
Fraser J H	17.664	
Fraser L E	30.178	1.774
Fraser L D A	15.892	1.643
Fraser M	5.783	136
Frayne A I	8.777	142
Frederick N	35.214	2.218
Frederickson C	23.230	
Frederickson D L	24.932	173
Frederiksen A F	16.059	
Frederiksen T	8.166	
Fredh B R	5.890	130
Fredrickson J	27.789	
French B M	20.542	
French L G	257	
French R	21.171	29
French W	33.086	
Frick E A	30.623	
Fricker M	21.725	
Fridell G	25.471	3.909
Friederici T C	17.890	18
Friedrich R	9.146	
Friend J F	37.576	1.138
Frier T S	21.010	
Friesen E B	20.360	84
Friesen L	44.125	791
Friesen P	22.440	175
Friesen R	7.703	965
Friesen Z	12.621	
Friess L A	32.731	2.399
Frigon B D	18.420	
Frisk L	20.577	209
Friskie G	21.513	
Friskie W	21.562	
Fritz S	30.291	3.664
Froese S	5.926	
Frost E A	17.437	319
Frost K	10.942	340
Frostad A K	18.602	
Fuchs D S	14.171	472
Fujimura G	31.090	
Fukami S D	3.506	225
Fuller B	18.087	58
Fuller G J	24.818	32
Fullerton R	18.265	7.202
Fulton A B	26.675	
Fulton C M	19.830	
Fulton T R	6.312	
Fung A	30.246	3.040
Fung M	667	
Funk B A	19.579	2.410
Furtado S M	19.676	
Fyvie E	21.617	
Gackstatter M A	11.432	
Gadd N A	18.286	259
Gaddes C M	30.178	760
Gadsby M A	15.125	
Gadsby T R	16.174	
Gagne S A	18.029	
Gagnon L	29.793	2.279
Gairns P M	12.222	464
Gajjar D	10.551	
Galan S P	31.872	9.430
Galbraith C	24.908	386
Galbraith D R	14.788	
Galbraith W R	41.793	
Gale G J	25.735	
Galea K M	12.434	
Galenzoski K	14.905	
Gallagher A V	4.567	
Gallagher D M	13.228	285
Gallagher L V	5.341	8
Gallagher T M B	15.124	2.123
Gallamore S	29.909	
Gallon P	20.069	
Galvin M A	16.626	158
Gamache J B	14.259	
Gamble I S	30.226	2.689
Gandecki E	18.166	
Gandy S	19.150	
Garbe D V	14.600	
Garbutt J	15.820	
Garcia C M	26.855	1.650
Garden L M	30.230	683
Gardiner B	20.721	
Gardiner M	21.061	
Gardner B	6.098	
Gardner J L	6.553	
Gardner K	30.378	
Gardner L	6.722	26
Gardner T L	12.539	18
Gardner V J	15.575	
Garen-Kooper M L	18.586	
Garfield H	6.556	77
Garfinkel L	30.178	2.732
Garner M L	24.058	1.115
Garnett J M	14.270	
Garrett B L	20.423	
Garrett G J	30.178	1.082
Garrett J A	13.087	
Garrett S I	9.988	
Garside G R	30.178	1.136
Gartrell C	28.301	2.567
Gash S	19.029	-12
Gaskell P R M	30.177	864
Gates J E	16.805	201
Gatzke T	9.950	2.154
Gaudet G	9.037	817
Gauthier A R	20.176	
Gautron K	20.838	
Gaw D G	27.744	26
Gawdun L	5.829	
Gaynor C L	12.129	1.747
Geddes W L	11.071	66
Gedye A C	41.974	
Geissinger J	21.761	
Gellrich D D	9.115	23
Gemma B	11.082	
Gemma V	16.132	
Gemmell B G	23.306	
Genesius F M	21.715	
Genoversa D	12.028	
George F	30.178	435
George P	37.576	842
Gerard R	16.341	
Gerstmar L	14.448	173
Geruski V	8.956	
Ghag N K	25.360	2.826
Giannotti L	21.583	1.127
Gibb M J	19.755	17
Gibbons A	19.671	
Gibbons S	24.117	478
Gibson B I	3.640	
Gibson C E	10.109	280
Gibson C W	17.182	1.486
Gibson E	6.222	
Gibson E F	21.198	
Gibson E	110	
Gibson K	21.328	
Gibson K P	1.239	
Gibson M T	4.675	
Gibson P	1.615	
Gibson W L	10.377	
Giddens R	25.532	771
Gilbert C A	11.040	
Gilbert S L	5.801	
Gilbert S H	4.406	259
Gilchrist L	25.431	505
Gildersleeve M	20.000	
Gilding M P	11.089	
Giles N L	26.710	1.591
Gill A	12.916	
Gill B	30.186	549
Gill C P S	30.178	2.422
Gill P	13.393	
Gill S	15.878	201
Gillen B J F	22.770	228
Gillespie K S	19.792	
Gillette E	9.008	634
Gillham E	15.587	12
Gillies D W	30.178	
Gilliland L A	26.532	
Gilliland S	22.890	
Gillingham I E	26.812	68
Gillmore S M	5.733	
Gilmore M R	260	
Gilmour R	30.178	985
Gimbel S D	10.175	112
Gingell Y N	22.503	
Giorgio R	518	
Girard C	6.740	50
Glass M T	7.096	
Glass S	19.129	
Gleason N	1.311	
Gleave A M	3.660	199
Glen A L	37.576	358
Glendinning S A	3.990	
Glenn H	7.284	
Glockzin D J	20.341	104
Glover G	30.523	65
Glover L	17.152	
Glover N J	28.785	383
Gniwodda M	18.551	
Goble B H	24.932	58
Goburdhun C N	35.527	
Goburdhun R S P	29.840	
Goddard E F	18.202	
Goddu S L	16.086	514
Godfrey M M	28.252	2.614
Godfrey T	22.898	
Godin B A	15.554	3.640
Godler B	14.685	
Godler C J	7.695	339
Godwin O J	11.563	1.389
Goede M	11.330	571
Goglin S D	24.904	624
Going J V	5.836	
Gojevic P	18.723	
Gokhale V	30.195	1.062
Goldman V A	8.078	80
Goldsmith C	30.139	2.169
Golightly G	22.716	
Gollmer E H	2.339	
Good L D	22.016	403
Goode P	22.038	4.143
Goodman H	26.698	264
Goodman T L	6.846	327
Goodson K R	19.851	29
Goodwin A D	9.988	
Goodwin P	30.178	
Goozh C J E	16.320	805
Goranson-Coleman J	8.632	
Gordon A M	10.028	347
Gorman C	8.569	
Gorrie E D	30.344	
Gorse D	8.916	7
Gort J	35.090	
Gosling D C	916	
Gosselin P G	5.998	
Goucher K J	786	67
Gould J W	22.140	22
Gould R	22.111	
Gould R	21.762	1.084
Goulet J L	23.033	434
Goulet R S	17.614	1.045
Goutier J H	27.537	871
Gover N F	31.889	2.071
Goyer B	30.178	1.616
Goyette D M	1.184	

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Gozjolko S	16,575	
Grabow G	21,220	1,157
Gradwell D	27,955	2,767
Graf C	3,539	23
Graf D	2,334	
Graham C A	22,036	
Graham D C	19,996	
Graham J	23,481	
Graham L J	23,349	
Graham L J	2,375	
Graham L	39,202	926
Graham N T	18,278	
Graham R I	19,090	
Graham R T	31,640	1,054
Graham R	21,649	
Grams D	21,947	964
Grant D	20,280	
Grant F W	24,718	
Grant G M	18,919	
Grant G D	2,860	109
Grant H E	20,538	
Grant K	18,595	
Grant M	8,855	
Grant P N L	28,191	1,443
Grant S	18,923	
Grantham A V	30,624	
Gray J M	10,694	
Gray J R G	29,324	1,894
Gray J W	23,097	
Gray J	442	
Grayston T	2,278	29
Grayston U	8,291	
Greeff L K	17,822	2,005
Green C	30,172	2,192
Green C	46	
Green C	4,375	
Green J K	10,787	70
Green K	23,652	1,013
Green K L	15,286	
Green R	8,396	
Green S	8,490	
Greencorn M	8,361	
Greene J I	12,163	611
Greene M	37,576	823
Greenhalgh W	10,380	1,350
Greenough J M	1,742	
Greenough L M	11,657	
Greenslade D	4,245	
Greenwood L A	28,496	2,075
Greer C M	9,325	119
Greer C R	20,444	
Greer K	27,530	371
Gregg P	2,296	90
Gregoire H A	13,362	359
Gregorius R	24,861	161
Gregory N	26,651	1,496
Gregus E H	7,385	
Gremm H M	13,012	
Gremm R M	29,384	8,664
Grendel N K	26,398	346
Grenier S	22,207	
Grewal M K	20,391	
Grieder L	21,376	1,580
Griffin B H	19,938	
Griffin G	24,932	
Griffith B L	15,292	1,271
Griffiths J J	34,768	16,971
Grijzen R W	8,957	
Grills H	26,855	1,010
Grindle J	102	
Gris J L	21,944	888
Grisdale M M	2,689	
Grizzle V	24,932	603
Gronlund F M	20,936	
Groom J W	33,328	3,797
Grosse M	5,290	
Groves J A	16,371	
Groves M C	19,606	
Gruman M	4,526	93
Grychuk P E	3,082	
Guenard S J	31,309	1,078
Guerra N M	9,244	114
Guidi S J	17,725	
Guidon R B	38,132	3,673
Guilbault E P	17,941	
Guilbault J L M	27,703	1,094
Guille L R	9,212	248
Guimond C	22,016	22
Guite M	27,655	149
Gulbransen L	18,567	
Gunn B	21,583	1,356
Gunn J A	22,317	725
Gunn L	30,178	2,069
Gunner E G	23,214	
Gunning R	6,303	
Gunter E	37,686	33
Gupta R	16,412	
Guraliuk B	18,308	578
Guretzki L	20,298	
Gurr S M	20,235	
Gurr S P	29,000	2,253
Guse D	37,576	270
Guss V B	11,597	339
Gust S M	30,149	2,218
Gustafson C M	8,126	
Gustafson M G	10,386	1,452
Gustavson H	6,691	
Gutenberg L J	21,584	
Guthrie L G	15,213	
Gutkowski C A	19,039	
Guttormson G L	15,068	
Gutzmann D A	27,615	2,502
Guy J	33,757	11
Guy J	2,588	
Guzzi K	19,738	
Gwartney F L	8,999	118
Habib R	19,063	
Hachkevich I M	30,500	
Hackett C C	22,616	98
Hadden R M	21,020	
Hadland C R	39,305	2,967
Hadley S M	17,127	
Haegert S A	30,290	6,371
Hagan C D	4,689	470
Hagen J M	23,488	1,010
Hagen M M	30,829	
Hagensen R H	30,178	342
Haggarty S	22,004	
Hagley R A	29,785	
Haigh P	24,905	2,739
Hain S E	11,040	
Haines T A	7,230	
Haire K	2,843	190
Halabourda S M	31,234	
Halatsis H	23,997	
Hale A	24,913	248
Hales C D	22,712	39
Hall C	18,935	
Hall D	21,040	1,868
Hall D	8,727	
Hall D W	30,543	
Hall J B	26,433	370
Hall J H	2,252	461
Hall J J	17,116	67
Hall J M	9,710	
Hall J E	21,033	
Hall K A C	30,157	
Hall M E	8,119	196
Hall P C	13,242	
Hall R L	818	
Hall T H	10,434	13
Hall W L	11,096	
Hallam I W	24,932	
Haller T M	7,860	
Hallett W	30,687	1,727
Halliday B	26,819	1,351
Hallsworth M	1,065	
Halvorson G M	21,507	
Halvorson S M	16,144	
Hamblin G W	44,595	8,891
Hamilton-Noyes N	4,496	31
Hamilton J M	24,036	
Hamilton K C	30,646	
Hamilton M L	21,510	
Hamilton N A	6,290	1,913
Hamilton S L	15,898	46
Hamilton W S	3,307	
Hamilton Y A	5,080	
Hamm E	20,048	
Hammel M R	1,725	541
Hammersmark D E	36,439	
Hammond M A	24,803	
Hammond R R	24,932	519
Hampton J E	24,932	1,084
Hancock L G	30,327	
Hancock S B	30,226	1,507
Handysides S C	9,254	
Haner J M	24,167	749
Hankey J M E	30,720	707
Hanley L A	15,416	
Hanlin M	24,213	584
Hanna L M	16,568	
Hanna S R	30,258	
Hanna V	10,284	
Hannah E J	4,500	
Hannah G L	25,829	2,177
Hanon J C	35,835	5,405
Hanrahan M-A	10,458	
Hansen C L	10,339	
Hansen E L	20,119	13
Hansen E P	11,573	
Hansen L L	8,684	
Hanson D	3,561	
Hanson J	24,932	651
Hanson N E	27,215	2,636
Hanson P	12,540	
Hansra A	19,589	
Hanvelt R	52,538	2,221
Haraga S M	40,540	4,545
Harber M L	20,553	1,509
Harbord A L	6,458	322
Harbord W R	16,752	832
Harcourt S	21,111	
Harden F E	10,245	
Harder R	30,602	127
Hardwick Y A	18,141	466
Hardy C	26,035	1,069
Hardy K	17,036	
Hardy L A	20,372	
Hare A S	11,402	883
Hargie D M	13,931	
Hargie G W	23,132	151
Hargitt H	23,804	
Harinen D	1,904	
Harivel J V	28,028	
Harland S M	13,534	397
Harman C L	24,523	627
Harmes C A	4,611	
Harms K	10,385	553
Harper J	17,705	
Harraway C L	1,803	
Harrington M	20,118	
Harrington T A	778	
Harris C G	20,119	198
Harris D M	14,579	
Harris E E	20,421	
Harris E J	19,868	
Harris F E	22,016	634
Harris I	31,487	16
Harris I M	22,028	1,179
Harris J A	30,178	1,669
Harris K N	32,750	454
Harris L	6,922	
Harris L L	16,832	
Harris R C	23,286	
Harris T A	4,990	
Harris V	19,057	
Harrison C J	19,994	
Harrison D	12,965	2,242
Harrison J L	1,750	
Harrison J M	3,703	
Harrison L M	9,710	
Harrison R L	23,149	1,550

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Harrison S A	949	
Harrison W	18,711	
Harrold N	19,521	
Harrower I J	16,905	2,412
Hart T L	3,039	
Hartree M K	22,794	1,222
Hartt B	30,178	371
Harvey F	1,795	
Harvey J	22,900	
Harvey R D	11,162	566
Harvey S L	4,367	1,685
Harwood M	30,280	1,416
Hassall J N	21,012	906
Hassan M	22,016	
Hassard S	30,996	
Hasselaar A C	7,114	
Hastings J L	10,834	330
Hatherley A	26,109	
Haughton W M	20,516	743
Haugo G O	36,960	551
Haugo L J	13,427	542
Hauth S M	6,316	
Hawley J P	440	879
Hawrychuk C	24,142	
Hawrys A	30,879	691
Hawthorn M	5,385	
Hawthorne M	19,493	
Hay B M	8,327	10
Hay S H	21,084	
Haydamack P	17,483	
Haydukewich S	24,738	509
Hayes-Newington L	37,417	
Hayes A	272	
Hayes C M	24,396	1,441
Hayes J	24,874	
Hayes J M	5,196	948
Hayes J	32,527	1,167
Hayhurst K E	23,717	4,915
Haynes C R	50,052	11,128
Haynes P M	2,204	
Hayward B	14,878	22
Hayward R S	31,739	509
Haywood J	6,632	
Hayworth M	1,082	
Head M	22,016	1,080
Headen J R	18,702	
Headridge K	21,396	
Healy D M	15,819	729
Healy R	15,127	320
Heaps K	20,792	272
Hearty L	24,932	64
Heath G C	284	
Heather S A	30,353	1,248
Hebert D M	26,574	
Hebert K	2,512	
Heckel S	4,862	
Hedin G P	22,016	246
Heidt D E	15,426	
Hein V	21,844	
Heinzelman P V	24,905	248
Helgesen L G	22,572	816
Hellinckx M-A	6,446	1,526
Hellyer N J	13,247	49
Hellyer P J	19,430	
Helvoigt H	27,644	1,368
Hemmerling D L	24,206	
Hemming D J	37,576	2,142
Hemming P J	22,622	
Hemmingsen L V	17,019	79
Henderson G	25,381	809
Henderson M A	18,357	680
Henderson R F	36,225	
Henderson S	24,906	98
Henderson Y R	14,391	
Hendrickson C A	24,306	106
Hendy L	24,877	718
Henley P M	23,362	
Henley V L	30,445	1,556
Henneveld A M	25,409	211
Henrey K D	9,037	
Henrich O C	12,352	

	Salary $	Travel $
Henrichsen M C	15,145	
Henricksen L	20,000	6
Henry C	29,241	2,442
Henry C D	32,318	
Henry R	17,854	
Henry R M	37,576	536
Henschke N M	23,686	1,725
Hentze H C	26,832	1,672
Henwood L	16,714	462
Hepburn B	5,851	
Hepburn J O	18,373	27
Hepting D	1,730	
Hepting E	36,734	3,632
Herchenson P	15,243	
Herda K	17,572	
Hern A R	34,980	862
Hernandez C	14,582	
Herney D R	19,000	
Herringer B	14,203	345
Herrmann A D	15,778	
Herrmann B C	24,176	3,078
Herrmann C M	22,109	
Hesketh G	5,158	
Hess-Dolgin R	6,165	
Hetherington T	13,488	375
Hewlett K	29,252	1,304
Heywood S A	30,495	
Hickman K M	28,718	1,496
Hickox S L	9,830	240
Hicks C L	21,015	838
Hicks J	21,742	194
Hicks J H	21,741	
Hickson S	31,421	
Hiebert C A	18,541	
Hietanen A	3,779	
Higgins C L	13,447	
Higgins L R	9,518	
Higgins S S	13,811	
Higginson D	24,265	799
Higginson R J	18,724	150
Higham W M	29,780	
Hildebrandt P A	20,187	
Hildred R E	3,000	953
Hill C M	23,149	
Hill D A	33,001	
Hill G C	38,557	1,677
Hill J S	6,123	
Hill J	17,057	
Hill L	25,930	2,215
Hill L E	19,689	
Hill L	24,660	498
Hill T	18,454	
Hill W A	10,402	
Hillary F J E	37,576	1,432
Hille L E	29,241	2,447
Hillsden R	36,440	1,635
Himmelright C J	27,225	3,716
Hiob E	37,852	5,809
Hirsch S J	19,047	
Hitchinson M	18,582	
Hlavach S L	24,132	
Hlookoff E	1,100	
Ho C L	30,249	1,139
Hobbs J L	21,981	
Hobbs K D	27,645	2,625
Hobbs M F	4,319	
Hobson E A	15,766	205
Hockley N	20,908	
Hodgins V J	19,559	
Hodgkinson P P	811	
Hodgson C	30,145	326
Hodgson G L	20,190	
Hodson D A	16,948	2,016
Hodson F	35,497	
Hoffarth E C	14,962	
Hogan B A	22,016	977
Hogan M	21,446	
Hogg D F	22,440	
Hogg J A	29,943	7,458
Hogg R J	4,483	
Holberg D	9,343	150

	Salary $	Travel $
Holden D E	22,884	1,126
Holden K L	2,107	
Holland G B	30,277	894
Hollands S	20,293	14
Hollier J C	20,062	506
Holm C	10,302	1,086
Holman J	4,495	
Holmes H L G	33,001	
Holmes K M	27,962	629
Holmes K L	13,828	
Holmes L D	29,961	
Holmes M S	20,380	440
Holmes O	16,789	296
Holmes P J	21,480	
Holopainen S I	24,035	
Holtby L	17,196	1,511
Holtom P	20,294	
Holton C A	15,021	
Holtzman S K	2,921	
Homer A A	25,358	1,313
Hoogland L	13,875	
Hoogstraten E T	57,669	1,653
Hooker B L	13,622	
Hookstra A	24,799	142
Hooper D R	19,623	999
Hooper S D	20,363	
Hooson V	17,118	
Hootnick S	10,858	
Hopkins G	835	
Hopkins K L M	19,666	556
Hopkins M E	26,828	1,642
Hoppe L C	6,965	
Hopper M T	19,126	
Hopton M	12,012	
Hopton M	90	
Horan T	24,932	
Horiansky M Z	68,841	
Horkoff N E	2,439	
Horne A	11,910	
Horne N A	1,068	
Horner A	18,922	188
Hornischfeger G B	10,330	
Horton B	16,912	
Horton F	6,529	80
Horton T T	19,359	
Horvath O E	15,388	24
Hosanee P M	10,293	
Hoskins L E	19,581	
Hossie J M B	30,178	1,484
Hotchkiss E	10,479	830
Houde L O	17,840	282
Houghtaling J E	17,372	
Houghton B A	19,594	
Hoult C M	29,462	2,130
House C	19,406	
House D A	19,747	
Houseman J A	29,744	
Hovland D	20,850	994
Hovorka M J	8,393	29
Howald A C	19,840	
Howard-Whittier E	12,638	8
Howard A D	28,749	572
Howard E	24,773	
Howard T	10,915	400
Howarth C L	509	
Howatson R R	5,579	
Howe C	21,039	
Howells S E	6,202	
Howes A C	20,360	29
Howes B A	13,440	
Howes G	19,472	
Howes K	28,193	2,211
Howlett E M	2,285	
Hoyer D	14,760	167
Hoyland R D	419	
Hrechka S R	2,020	
Hruby R	3,387	565
Hryciw H J	31,739	5,388
Hubbard M	16,440	
Huber P	10,058	443
Huculak B L	29,047	114

MINISTRY OF SOCIAL SERVICES AND HOUSING – Continued

	Salary $	Travel $
Hudson A	30,220	1,452
Hudson C	28,869	
Hudson R	6,771	
Huebert L	17,558	456
Huggins J	7,645	
Hugh L	18,741	361
Hughes D	17,469	3,230
Hughes I Y	15,360	
Hughes J L	15,134	
Hughes N	30,947	852
Hughes R	22,266	1,435
Hughes R	31,178	1,631
Hughes R A	6,290	2,186
Hui M W	21,893	
Huisman R	24,932	614
Huizenga L	6,207	
Huls K	20,387	2,316
Hum A	17,389	369
Humjan G F	3,834	
Humphrey L	29,842	
Hundal A	20,686	
Hundal L A	12,655	167
Hunka P	21,780	
Hunt A T G	30,129	989
Hunt K O	19,609	
Hunter B	24,694	185
Hunter D	38,724	107
Hunter E M	30,178	919
Hunter F	17,210	1,221
Hunter L A	10,671	
Hunter M	18,485	
Hunter S J	34,995	1,283
Hunter Y	2,194	372
Huntingford P J	23,958	
Hurd E K	37,576	725
Hurley C	9,904	306
Hutcherson C L	27,916	1,627
Hutton J P	13,746	2,839
Hutzcal J K	16,560	
Huuha P S	20,193	
Huxley J	10,229	11
Huywan L	2,561	
Hynninen G	10,353	
Hynninen R K	23,028	
Hyslop S E	9,879	
Iannucci J K	23,493	1,623
Ilett J	30,823	1,292
Illes I	27,791	
Illig H	671	
Imeson H A	4,474	
Ingram S	16,676	1,098
Inkster D	31,716	
Inkster E W	15,314	
Innis A J	29,608	2,153
Innis G	25,198	1,047
Instant E G	13,481	171
Ip A M	15,485	823
Ireland E A	23,294	
Ireland E	22,026	
Irish L P	24,932	33
Ironmonger W G	40,071	7,352
Irvine C G	16,918	
Irvine E H	29,012	
Irvine N J	227	
Irvine R J	11,673	
Irving B A	14,411	
Irving N L	21,894	
Isaac A	22,164	301
Isaac F B	21,555	635
Iser L A	10,749	
Ishikawa S	24,909	588
Islam N	7,206	409
Isley W G	30,392	2,445
Itterman G	1,919	
Itterman S A	110	
Iverson J H E	12,140	495
Iverson S L	19,808	
Ives H B	35,298	7,533
Ivison L R	31,739	1,848
Iwanchuk M I	25,163	3,358
Jabs S	19,451	277

	Salary $	Travel $
Jacks B	24,837	
Jackson A	30,213	1,757
Jackson B E	23,965	2,513
Jackson B M	29,255	1,559
Jackson D J	4,587	315
Jackson E	20,811	11
Jackson I	23,785	
Jackson I	18,087	724
Jackson J	20,481	
Jackson J A	24,932	289
Jackson J L	33,967	171
Jackson K A	18,698	
Jacobs K	830	
Jacobsen D	20,213	
Jacobsen S E	20,164	
Jaffer K	20,217	21
Jaffer N	12,779	31
Jagdeo A H	24,932	315
Jagdeo S G	29,978	
Jahn S L	16,741	97
Jamal N J	36,390	1,157
James M E	22,016	471
James S H	3,205	
Jamieson J M	17,549	540
Jamieson M G	37,576	974
Janes M	22,083	2,166
Jannaway J	9,189	485
Janssen J S	30,415	1,049
Janz L A	17,965	255
Janzen J M	24,932	11
Jappy A J	21,804	102
Jappy M L	14,032	
Jappy M S	11,824	
Jardine C P	9,004	
Jardine D	23,848	453
Jarvis K S	8,761	722
Jarvis R J	30,414	1,154
Jatkowski-Ravey V	19,975	
Jeffery R M	22,742	
Jenkins L	28,008	929
Jenkinson D S	21,379	
Jensen K J	127	
Jensen P A	20,658	2,063
Jensen R	24,838	1,629
Jensen S	22,008	
Jevne C M	17,591	
Jew K	18,197	981
Jinnah Z	18,881	
Jmaiff B	18,408	
Jobb A C	20,639	
Joerin C	22,906	4,533
Joesbury A J	20,351	
Johal K	11,907	
Johal M	19,969	
Johal S K	18,262	
Johansen D	3,441	
Johansen R	37,608	311
Johansson N A	7,903	
Johl G	37,598	878
John H M	17,968	
Johns F A	16,202	597
Johnson A W	42,168	492
Johnson C K	10,632	139
Johnson C W	31,509	171
Johnson C	1,848	77
Johnson D	19,683	
Johnson D	21,779	353
Johnson D L	24,913	826
Johnson D T	23,249	
Johnson D	2,093	25
Johnson D	7,737	446
Johnson D M	26,603	
Johnson E	20,812	
Johnson G E	24,184	757
Johnson G G	6,718	
Johnson H	30,257	1,570
Johnson H	22,265	
Johnson J K	30,337	1,252
Johnson J N	17,429	
Johnson J R	21,819	
Johnson J	8,932	131

	Salary $	Travel $
Johnson K M	19,247	
Johnson L	21,780	
Johnson L	4,784	910
Johnson M G	4,032	
Johnson P C	21,061	879
Johnson P M	2,909	
Johnson S	26,144	245
Johnson T M	8,085	
Johnston B	44,356	2,633
Johnston B	21,149	104
Johnston D R	18,751	
Johnston D J M	10,898	
Johnston G D	30,442	2,136
Johnston H L	26,812	23
Johnston J A	467	
Johnston J K	17,684	
Johnston K G	18,066	12
Johnston L M	29,547	
Johnston R B	24,932	228
Johnstone A J	23,229	171
Johnstone M C	6,840	
Jolley G T	14,306	118
Jolliffe C	7,798	
Jonas C	20,108	
Jonas D C	19,773	
Jondahl J H	34,138	
Jones B M	19,856	368
Jones B	11,530	
Jones D J	16,257	17
Jones G	24,932	
Jones G A	19,170	
Jones G L	12,586	119
Jones H	15,672	382
Jones H D	9,312	
Jones L	10,478	
Jones L D	22,016	393
Jones L J	19,774	
Jones M A	20,213	16
Jones M B	17,693	
Jones M F	20,992	
Jones R	23,577	2,597
Jones R M	29,586	
Jones V J	20,331	
Jordan A	18,207	
Jordan D	16,792	
Jordan H E	17,885	1,162
Jordan J	3,444	
Jordan K L	17,136	
Jordan S G	14,941	2,354
Jorgensen B	20,836	
Jorgensen B	20,034	
Jorgensen L R	22,296	
Jorgenson A F	5,187	
Josay R A	343	342
Joseph R	22,434	
Joubert A M	7,609	
Jovanovic J I	22,424	
Joyce H	11,281	
Ju T S	30,829	
Juby M	19,262	
Judd M L	24,859	1,064
Juelsberg E	24,906	229
Julian M	6,947	
Jurenka S B	96,768	
Jury P A	12,371	422
Justice K A	18,685	
Juzkow L F A	28,577	
Kabool K F	30,243	1,724
Kabool U M	19,518	
Kaduhr D M	23,149	328
Kaertner S	9,846	
Kafka A	21,906	
Kagel K	25,252	
Kagis P	37,472	2,546
Kaito S	17,798	
Kals F J	30,578	
Kamensek C A	19,472	81
Kaminski K B	34,864	1,238
Kaminski S R	7,463	
Kammerer D	17,190	
Kane B J	1,406	

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Kanellys J	19,703	25
Kang M S	34,534	1,162
Kao-Lin B	22,550	1,109
Kao S	28,650	
Kappes J W	31,165	2,828
Kapralik W	31,006	
Karam A	21,184	
Karmel S	16,249	339
Karpoff S	280	
Kasper R P	2,644	
Kassam R A	12,475	
Kastens I B	30,178	1,719
Katajamaki P	24,634	
Katsamakis C	20,601	114
Katzalay K H	31,739	2,807
Kaufman K	8,664	819
Kaur A	5,307	657
Kavalec K	19,633	
Kavanagh M J-A	1,216	
Kay S M	11,190	1,086
Kayban F	29,304	1,152
Keam S J	31,172	
Kean S	335	
Keane C J	30,263	1,007
Keats B A	22,573	
Keel M A	7,360	
Keelan J P	21,355	1,090
Kehoe D	29,235	473
Keir M B	9,975	
Keith B	22,570	2,412
Kellar F F	21,923	
Keller K M	2,724	
Keller L M	27,861	5,447
Keller L	8,247	29
Kelley D E	13,614	
Kelley R W	34,761	
Kelly C	7,973	
Kelly H A	21,020	
Kelly K L	23,038	
Kelly L	30,210	3,835
Kelly L	13,771	
Kelly S A	23,924	172
Kelshall F	23,695	
Kemp M L	14,151	
Kemper L G	10,101	1,083
Kempf E J	24,932	438
Kennard L D	25,815	1,792
Kenneally P L	27,660	1,835
Kennedy C J	29,385	
Kennedy D A	16,115	48
Kennedy D	21,761	
Kennedy E	8,173	2,443
Kennedy I	12,212	143
Kennedy M	25,952	671
Kennedy M J	37,576	4,208
Kennedy M L	13,755	
Kenneth S G	5,958	
Kennett M G	12,345	1,294
Kenny F L	21,471	48
Kenyon D	24,601	309
Kenyon L A	22,016	1,032
Ker M S	20,964	
Kereliuk D M	28,933	
Kerin T	40,177	142
Kerr B	45	
Kerr B L	2,819	
Kerr J M	30,113	2,749
Kerr L D	21,501	
Kerr S A	3,540	
Kerstiens F	22,463	
Kerstiens H M	31,173	
Kesner B K	23,432	86
Ketchen S A	32,736	6,704
Ketterer E M	24,932	50
Kettleman M	24,932	
Khan A A	31,026	6,463
Khan S R	19,559	
Khoo E-L	14,681	4,582
Khouri J	17,319	
Kia L	3,345	
Kiegerl S A	20,298	8

	Salary $	Travel $
Kifiak E A	8,791	
Killeen P	24,064	563
Killick J E	11,778	
Killin D T	7,391	72
Killips J	25,040	
Killoran T C	30,154	68
Kiloh J T	8,875	
Kilpatrick K	5,650	46
Kim C	1,835	
Kim M	26,427	
Kimmerly G	8,046	911
Kimmerly J E	7,634	376
Kimmitt P	30,037	
Kimpton D	30,300	1,169
Kinaschuk B	6,745	
Kinch E	582	
Kind B L J	7,129	
Kindlan K E	14,209	796
King J	24,811	506
King J M	9,101	
King K	15,146	3,150
King L	30,178	1,597
King M	13,592	
King R W	26,828	1,978
King S J	26,855	2,054
Kinneard J	16,895	16
Kinneard J L	19,377	1,656
Kirby D A	5,265	
Kirk-Foreman C E	30,543	
Kirk C W	20,895	
Kirk D	1,494	
Kirk L M	23,021	
Kirk S-A C	12,365	
Kirkby W M	26,361	488
Kirkpatrick A M	30,117	1,154
Kirkpatrick L L	22,002	938
Kiselbach D J	11,597	28
Kiss P J	18,673	
Kitzmann A L	27,581	831
Kivimaa R O	10,063	
Klapwijk V	4,340	
Klassen A	30,113	1,870
Klassen L	21,035	
Klassen V D	7,255	507
Klaue V N	21,572	
Kleibl D	31,142	2,374
Klein A	26,068	
Klein W E	19,206	
Klemmer G L	21,283	147
Klemmer W F	29,261	3,922
Klepsch S	809	
Klimozak S M	12,083	921
Klinger M A	28,676	2,738
Klinka J	22,516	
Klock N	7,357	
Klohn J H	20,670	285
Klose J	21,061	1,087
Knapp E P	21,084	
Knibbs R L	9,956	
Knight A J	6,503	
Knight D E	7,889	
Knight J E	30,178	1,215
Knight R M	27,239	3,099
Knight S	9,131	103
Knight S	71	
Knott C J	29,281	
Knowles B J	37,576	1,372
Knowles B L	30,320	
Knowles B	22,640	
Knowles C L	4,949	
Knowles J C	23,686	
Knowles J L	4,811	
Knowles P C	24,932	151
Knowles P M	30,919	3,004
Knox D	32,301	2,004
Knox S	32,701	
Knudson G P	14,078	
Knudson S	33,357	4,927
Ko S	26,055	
Koberstein J	27,135	
Koby L	32,572	292

	Salary $	Travel $
Kobzey L	21,742	
Kochx A	21,571	
Koehl D L	13,613	
Koga M T	21,900	
Kohut A K	34,760	
Kohut D J	14,855	
Kojder T	19,761	
Kolarich J	28,054	410
Kolbinson M E	1,212	
Kolesar V	9,328	360
Kolodziejak M A	22,016	
Kolof J	20,005	659
Konopasek R	10,588	226
Kooistra J M	11,538	211
Koop B A	19,397	3,443
Kopas D V	20,301	289
Kosarek E	61	
Kosarek F	25,086	886
Kositsin A B	30,306	2,047
Koskimaki E L	9,384	8
Kosolofsky L S	523	
Kostman D F	39,242	6,806
Kosuljandic P	19,135	
Kovacic E	21,043	1,322
Kovacs S	24,115	
Kowalski P T	27,650	99
Koyanagi L T	30,238	396
Kozak C S M	19,190	
Kozina J	39,999	963
Kozubniak S L	11,965	50
Kral T L	7,110	
Krasicki B	4,667	
Kreeft D	14,288	
Krell P	18,842	199
Kreller G	3,414	
Krem M J	29,824	
Kriesel L E	21,061	1,128
Krilic A	23,045	562
Kristensen T K	11,942	
Kristjanson P	18,922	
Kristofferson J	11,203	
Kriwokon C	16,838	
Krol J	19,648	12
Krueckl J	9,134	622
Kruger S A	5,137	
Krumm A	1,172	
Kryklywyj V	21,489	46
Krystik E A	24,932	2,261
Kuchenmuller K A	20,119	
Kueller S J	14,517	
Kullar D D K	30,145	
Kumar A G	9,016	
Kumar R	29,168	
Kumar R	31,814	137
Kumar V K	20,119	
Kumor C S	7,346	88
Kuniski D	2,504	
Kurl S	37,576	2,097
Kusack L M	19,503	
Kuyper E J	12,714	789
Kuz G	22,032	278
Kuzminski R	30,145	125
Kwan D C	21,231	
Kwan R	8,464	
Kwissa J	4,293	
Kwok E L T	14,969	
La Fleur R	1,663	
La-Bounty S C W	23,511	
Labbe C	13,844	
Laberge S	18,803	
Labourdette M	33,001	
Labreche G M	9,395	
Lacarte M W	7,994	422
Lacey D	23,237	154
Lackey D M	27,482	2,983
Lacourciere N	17,703	
Lacquement A Y	10,787	
Lacroix A H	25,111	
Lacz Z M	18,434	
Ladak S	23,154	
Ladeira J A	17,061	311

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Ladouceur S A	24,523	1,362
Lafleur F M	28,571	96
Lafreniere M	1,227	
Lagah D C	4,047	
Lahti K	10,187	
Lain K	7,567	
Laing D M	21,583	1,260
Laing L	20,307	150
Laithwaite E A	2,515	16
Laitinen D S	332	
Lajeunesse M A	7,719	
Lakusta G D	4,632	
Lalonde J M	12,980	
Lam C T	32,044	
Lam E	21,538	68
Lam S	23,255	1,876
Lamarche J	20,002	21
Lamb D	549	
Lamb E S	17,349	12,103
Lambert L S	8,937	93
Lammle O	11,355	
Lamond J G	10,473	878
Lamont D	20,071	
Lamont H M	34,159	
Lampriea V	17,133	
Land I R	26,573	1,360
Landels A M	29,302	
Landon N	8,842	399
Landy R	23,390	
Landy R	29,315	
Lane M J	7,037	
Lang J G	21,294	
Lang K S	24,932	569
Lang P E	13,560	
Langdon D E	17,725	
Langereis K	25,007	846
Langford L A	18,378	18
Langhorn J	4,777	
Langille S	24,920	640
Langley E E	25,719	14
Langley L A	22,227	
Langlois M J	9,749	
Lanon R	30,361	2,522
Lanoue D C	1,015	
Lanphear C L	7,426	
Lanphear P	8,455	
Lapierre L	9,669	
Lapointe K L	20,466	
Larmon A J L	30,665	666
Larmon A Y	24,908	512
Laroy W	9,470	
Larsen A M	20,093	
Larsen L M	24,932	300
Larson C J	44,478	63
Larson C P	20,277	48
Larson D M	15,656	
Larson J M	873	
Larson M N	23,067	1,693
Larson P	18,272	
Lasaw D M	22,081	239
Laschuk M K	516	
Laschuk R C	13,763	182
Latchman S W	15,310	
Latham E F	24,801	1,423
Lau J	30,233	
Lau J M L	30,178	427
Lau L	30,244	
Lau M F	24,951	
Laughy L	45,820	2,395
Laurenzi V	22,306	
Lavallee P	30,178	23
Lavertu M C	30,178	629
Law A	854	
Law K R	13,530	656
Law N J	30,976	1,310
Law R	13,008	
Lawby D E	26,844	448
Lawler D L	17,845	290
Lawless C J	19,630	30
Lawless G E I	30,310	
Lawless V C	14,103	

	Salary $	Travel $
Lawley N E	24,745	20
Lawrence D S	1,053	114
Lawrence G D	1,994	672
Lawrence L L	21,095	
Lawrence S M	295	
Lawrence W	19,643	
Lawrie M J	869	
Lawson C	19,775	
Lawson K E	16,436	200
Laxton K	38,224	4,902
Lay J G	23,513	
Le Maitre E M	20,119	
Leach R G	37,576	1,786
Leach S G	33,880	2,546
Leaf S M	17,152	296
Leah B	20,391	
Leahy F A E	5,316	481
Leahy J	23,587	2,898
Leaker E J	7,827	31
Leard H M	41,391	156
Learmonth L	8,914	
Leask B W	30,493	1,207
Leathers M	3,622	
Leblanc A R	31,579	322
Leblanc B L A	19,265	
Leblanc L S	19,827	2,997
Leblanc M	20,123	
Leblanc R	4,498	
Lebrun M A	4,439	43
Leck M L	30,464	2,386
Lecompte C L	20,347	
Ledoux T	7,110	60
Lee A	31,947	289
Lee C M	27,968	
Lee D	30,372	1,497
Lee J	24,302	147
Lee L	20,119	243
Lee L	17,933	24
Lee M H	22,144	624
Lee P	30,356	816
Lee P L	8,392	331
Lee S M	20,400	
Lees R J	27,730	1,727
Legaspi O T	69,181	
Legebokow J	32,532	3,902
Legebokow L	152	
Legere N V	244	
Leggett K J	21,755	
Leggett S	20,479	
Leggett T	71	
Leguerrier P C	3,466	
Leichtman S E	30,190	2,469
Leidl G D	22,975	
Leidl M C	1,249	
Leighton I F	20,021	
Leischner C M	4,054	
Leitch D A	1,256	
Leja C A	31,759	89
Lemaire D M	24,932	426
Leman J C	22,248	
Lemay D E	15,982	100
Lemay D	16,226	194
Lemieux S L	9,963	
Lemke B	27,188	1,390
Lemke T A	5,768	614
Leon J L	20,051	
Leonard I	24,905	92
Leonard J L	19,286	
Leonard S A	21,539	45
Leonard S E	3,623	58
Leong K	28,097	
Lepine E	16,453	
Lepitre L	9,670	242
Lessard C J	9,969	
Lester P S	11,654	44
Lesueur A E J	933	
Letain M	23,449	302
Letchford D J	37,644	70
Lettinga E	30,178	1,156
Letwin D	6,042	
Leuck A	27,380	1,250

	Salary $	Travel $
Leung D	24,851	2,021
Leung D Y	19,765	
Leung F Y H	585	
Leung P C N	20,130	
Leung R	20,119	
Levac R	26,330	3,871
Levan L	4,106	
Levert M	30,402	1,124
Levesque A A	30,511	
Levesque B A J	1,359	
Levesque C	6,154	880
Levin S	30,256	906
Levy N P	8,342	153
Lewis B	10,670	430
Lewis E	10,860	
Lewis K A	22,016	1,199
Lewis N	21,061	
Lewis N	23,688	
Lewis R C	22,212	1,128
Lewis S	18,288	
Lewke S	8,103	
Li Irene	34,498	
Liddiatt B A	31,620	
Lidster W J	24,282	1,321
Liebenow K S	559	
Lien C	19,792	
Liesch W T	27,319	
Lim C	28,593	922
Lind K	20,020	500
Lindahl C	356	
Lindberg H	20,856	
Lindenthaler D	24,199	
Lindgren B C	11,403	
Lindquist K S	30,323	1,671
Lindsay K	11,847	14
Lindsay P J	29,554	3,610
Ling E	18,863	
Linley J M	24,932	
Linn V L	21,667	2,317
Linville M	8,384	80
Lisson-Smith L	27,137	
List M	11,751	
Little G E	20,119	361
Little L	22,079	
Little L	21,772	
Little M	14,938	311
Little W F	37,615	824
Litwin G	24,271	579
Livingston J A	30,397	3,242
Livingstone D	5,388	
Lize J	1,827	
Lizotte L A	488	
Lleyellyn M	20,835	
Lloyd-Jones L	27,973	
Lloyd A G	31,739	300
Lobb H K	1,229	
Lock E V	17,115	
Lock J	9,958	
Locke M S	17,075	277
Locke S A	13,954	
Lockhart F	17,329	
Lockhart K C	35,185	2,167
Lockhart L K	21,671	
Lockhart M R	30,178	1,794
Locklin U M	29,222	1,422
Loeppky C	7,308	523
Loeschmann B J	21,332	
Loewen E	7,324	
Loewen L J	9,801	73
Loewen R	17,382	
Lofto T G	22,312	1,253
Logan G	20,216	40
Logan V D	15,479	
Logan W A	46,113	2,193
Logie J	15,502	
Lomas S	15,791	372
Lombardo P	4,471	
London V K	30,399	2,984
Long D A	13,851	475
Long J C	21,454	169
Long L L	18,223	

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Longhurst C	26,912	283
Longul B	2,944	
Loo S L	17,725	
Loomis S L	22,180	2,629
Lopushinsky F	20,384	
Loucks D F	13,234	502
Loucks N A	19,559	
Louie A C	17,753	1,211
Lousier S G	1,263	
Love B	13,153	
Love M J L	33,876	1,457
Lovick M K	33,362	390
Low J L	23,338	
Low R	30,178	964
Low W	2,961	
Lowdon I P	9,719	
Lowe A S	22,016	1,474
Lowe R E R	27,181	
Lowe T K	2,643	
Lowe T A	1,015	
Lowe Y J	22,669	268
Lowery A G	24,475	214
Lowes J L M	19,207	
Lowes M	30,345	1,401
Lowndes J L	27,412	
Lowson A M	31,105	1,560
Lowther G J	24,904	748
Loxdale D C	1,802	
Lozada V C	24,672	
Lubberts O	24,932	52
Lucas B J	30,421	
Lucas S G	8,853	
Lucena E T	21,783	
Luck C J	16,077	58
Luczak L H	5,971	
Ludeman D C	28,744	156
Ludwig C	21,857	
Ludwig K G	29,474	
Ludwig S	22,470	
Lukaniuk S L	30,562	
Lukey-Ott D	3,882	
Lukey-Ott P E	11,797	
Lumb L M	604	
Lund S	12,170	25
Lundberg G L	16,349	477
Lundeen F M	16,169	175
Luneza L D	9,035	
Lutek D M	28,068	
Luxton M	5,262	57
Lynch G A	8,790	
Lynch M G	15,089	1,147
Lynch M J M	20,117	1,978
Lyngard P	18,011	
Lynne J A	1,049	
Lynum D	29,261	2,170
Lyons J L	19,798	944
Lyons M	29,951	3,749
MacAranas J	12,174	
MacBeth W	56,893	1,576
MacDonald-Carlson J	200	
MacDonald A	19,456	
MacDonald A R	16,365	
MacDonald A P	5,767	
MacDonald B A	13,526	216
MacDonald C D	26,285	3,204
MacDonald C M	9,347	
MacDonald C	18,058	25
MacDonald D	21,411	863
MacDonald G	30,023	2,090
MacDonald G G	64	
MacDonald J A	42,975	8,939
MacDonald J W	9,946	11
MacDonald M F	36,254	2,190
MacDonald M	4,235	
MacDonald R M	19,440	1,021
MacDonald S D	29,171	1,745
MacDonald T F	29,252	1,821
MacDonald V	15,634	
MacDonald V J	1,686	
MacDonald Z M	24,932	821
MacDougall F	2,150	

	Salary $	Travel $
MacFadden L A	37,204	85
MacFadden T D	37,576	306
MacFarlane A	14,151	
MacGregor H M	19,589	
MacGregor H M	6,894	
MacGregor M	29,261	80
MacHhein A E	9,538	
MacIntyre O	3,654	
MacIver D J	25,771	2,390
MacKay D M	310	
MacKay E	10,061	230
MacKay J E	649	
MacKay J L	26,554	1,120
MacKay K R	54	
MacKay L A	5,614	
MacKay M L	11,493	329
MacKay S	54	
MacKay S M	5,291	
MacKay V J	21,682	
MacKenzie C	6,856	
MacKenzie H L	11,024	
MacKenzie J C	21,061	
MacKenzie J	23,822	
MacKenzie N	14,230	558
MacKenzie P	11,331	
MacKinnon S M	6,433	
MacKintosh D	6,159	
MacKnak C G	3,005	
MacLaren J	16,612	1,179
MacLean L F	31,291	1,164
MacLean R J	30,564	1,468
MacLean R R	27,304	2,032
MacLeay L A	7,964	285
MacLellan A	1,125	
MacLellan G K	11,961	
MacLennan D	8,718	8
MacLeod A F W	22,016	111
MacLeod B R	30,377	1,034
MacLeod M I	20,307	
MacLeod S A	19,553	
MacMillan E H	12,187	
MacMillan W M	15,230	
MacMinn F M	24,932	127
MacNeil A	11,901	
MacNeil D	6,630	
MacNeill C W	22,459	
MacNeill K	4,153	
MacPhail K	1,226	
MacPherson C	4,194	
MacPherson D F C	34,947	3,398
MacPherson J M	20,081	
MacPherson J P	5,945	
MacPherson L	22,643	
MacPherson N G	15,740	
MacPherson O	34,844	
MacTavish J J	3,274	
MacVeigh L E	24,982	411
MacWilliams B	4,056	446
Madden J	20,830	
Madill J	20,077	392
Madl E	11,655	
Madlangbayan A L	22,546	
Mae E	6	
Maeng S	11,216	
Magee N	26,184	1,500
Maggs H	2,053	
Magnusson C	22,670	1,047
Magnusson F L	2,206	29
Maguire L A	13,627	
Mah D L	18,244	
Mah E J	19,680	
Mah L F	24,531	
Mah M L	17,500	878
Mahal P	21,486	
Mahoney M J	20,519	18
Mahood R	29,999	429
Maier K	13,775	1,179
Maile L	2,609	
Maillard I A D	30,696	3,499
Majesgey R A	23,112	
Major I H	21,120	

	Salary $	Travel $
Makarra M C	21,405	
Makortoff R	8,710	485
Makosiej H	20,373	
Malcolm T L	23,294	
Malito J B	22,544	
Malkiewicz A E	21,061	1,195
Mallett B	19,455	
Mallett M G	1,408	
Mallin A F	1,287	
Mallory D E	19,071	
Malone D	19,559	306
Malone P J	25,471	2,179
Malpass L	19,971	
Malthe P	29,512	
Manduca N D	37,576	464
Mann A T	36,830	2,254
Mann A	33,819	537
Mann J R	24,932	
Mann M D	3,338	22
Mann T O	30,722	
Manning A J	3,970	
Manning L	22,016	436
Manning P	37,576	3,251
Mannis M F	30,819	30
Mansell L D	15,670	
Manson P R	30,311	597
Mantle N	19,589	
Manton V	24,850	72
Manzer P	30,178	632
Mar C	4,795	
Mara A	13,149	
Marazzo S	15,185	
Marcantonio L E	41,086	2,646
Margarita A	146	
Mark M	174	
Marko S G	20,939	
Marks B L	4,861	
Marlow T	24,466	109
Marolla F	15,196	872
Marosits H	19,718	
Marr B A	14,852	771
Marriott F M	17,834	
Marsh C D	30,156	275
Marsh J M	16,224	2,442
Marshall D S S	36,293	610
Marshall E P	23,627	
Marshall E	25,805	2,865
Marshall J	6,028	260
Marshall L	20,113	
Marshall M L	16,420	550
Marshall R E	13,412	
Marsolais C D	21,845	1,846
Martel C M	6,015	
Martel K A	18,414	
Martell A	17,805	51
Martelli R J	24,932	524
Marten W A	24,932	924
Martens D	28,933	
Martin A	20,006	
Martin B M	24,883	
Martin D	31,510	1,223
Martin E V	159	
Martin G H	24,679	71
Martin K D F	30,483	81
Martin K	23,075	
Martin L	8,286	
Martin S C	14,388	146
Martinez J	29,632	2,226
Martins J L	18,250	
Martinuk D E	30,941	1,041
Martinuk G	1,176	
Martsch C A	11,847	
Masellis L	11,694	320
Maslove V	3,514	
Mason B	26,936	368
Mason B B	24,932	
Mason I R	5,105	
Mason J K	16,983	401
Masselink J H	29,767	5,681
Massey D	24,322	200
Massy J A	1,009	

MINISTRY OF SOCIAL SERVICES AND HOUSING – Continued

	Salary $	Travel $
Materi G	10,163	
Matheson A M	24,932	1,210
Matheson D W	31,550	2,918
Matheson J M	18,065	
Matheson J R	23,642	
Matheson K D	30,287	173
Mathews L D	17,420	
Mathewson D M	725	
Matkovich S A	11,938	293
Matthews W G	26,067	
Maundrell M	21,182	255
Mavis H	14,277	1,263
Mavis J G	9,345	374
Maxson C	24,277	65
Maxwell D	30,806	953
Maxwell J	19,028	
Maxwell K G	2,012	
Maxwell K	18,429	
May P J	30,440	
Maybin R E	29,228	1,679
Mayer A S	4,395	
Mayfield I G	23,721	
Mayhew J D	4,981	
Maynard D	24,932	
Maynes M E	24,156	19
Mayo H L	17,546	
McAllister E M	22,089	377
McAllister M R	25,367	
McAulay E M	3,526	376
McBain B L	21,701	444
McBeth P Y	14,312	
McBratney R C	13,585	3,253
McBride A K	23,733	649
McBride F J	30,225	338
McBryan B A	20,179	
McCafferty G J	24,932	30
McCaffery J E	30,222	1,356
McCaffery J P E	30,275	447
McCaffery L M	30,178	1,673
McCallum J E	20,119	
McCallum J J	40,137	198
McCallum L J	17,343	
McCallum M T	7,807	279
McCann D E	26,234	1,641
McCann T L	17,603	
McCargar D M	32,982	581
McCarthy A J	28,973	304
McCarthy A M	841	
McCarty E	26,500	319
McCarvell S	24,115	34
McCaughey B	32,272	811
McCausland G S	255	
McClimon K J	2,722	
McCloskey S	1,661	
McClure C	8,619	
McColl D	3,965	966
McComb N J	30,684	723
McConvey J	40,836	1,924
McCorkall J M	22,016	843
McCormick F	22,172	
McCormick J	25,066	833
McCrea L M	29,385	
McCreesh J M	19,363	
McCroary B D	20,073	111
McCubbin E L	19,934	130
McCulloch J	20,471	
McCunn J B	37,631	2,787
McCurdy J R	1,778	
McCusker D G	24,429	166
McDade D E	15,008	
McDade F	24,233	240
McDiarmid L L	24,249	221
McDole P	24,908	42
McDonagh A	3,034	
McDonagh K	24,159	
McDonald A M	13,767	
McDonald F K	24,311	
McDonald I M	18,272	
McDonald J A	31,739	5,781
McDonald J M	2,930	45
McDonald K M	991	

	Salary $	Travel $
McDonald L A	4,852	
McDonald L L	18,388	
McDonald L	1,311	
McDonald M J	21,983	
McDonald P C	32,978	1,312
McDonald S	21,121	354
McDonald S D	4,264	
McDonald S M	22,016	1,288
McDonald T	26,966	287
McDonell D C	25,851	128
McDougall M E	21,175	618
McEachran C P	18,286	413
McEvay L	7,450	522
McEwen E	34,762	22
McFadyen K A	31,739	2,071
McFarland M E	37,168	804
McFarland W D	2,209	
McFarlane L H	3,849	
McFetridge S	23,860	1,387
McGale J R	29,916	526
McGarrity P E	27,346	
McGee Nora	24,191	
McGillivray F E	30,178	1,758
McGilp R	29,680	1,714
McGilvery L	20,071	
McGonigal C	17,124	
McGowan P T	4,528	394
McGrath E M	29,292	848
McGrath S S	23,041	8
McGregor M J	19,559	
McGregor M S	30,178	252
McGuinty J	31,224	1,158
McGuire F L	19,367	
McHaffie R E	31,583	2,461
McHale T	29,160	2,277
McHardy J	31,770	158
McHugh R	19,924	1,419
McIldoon M J	1,397	
McIlveen S	601	
McIntosh A	20,371	
McIntosh H P	21,537	
McIntosh L A	1,716	
McIntosh M	12,707	
McIntyre D L	12,987	17
McIntyre M E	29,554	303
McIntyre M J	12,886	
McIntyre R	36,346	8,626
McIsaac C E	23,527	140
McKay-Deacon L	20,596	1,115
McKay F	14,662	
McKay G J	37,654	30
McKay M A	14,860	278
McKechnie D	19,487	1,150
McKeever R E	35,450	16
McKenzie B L	2,564	1,912
McKenzie C	27,888	
McKenzie H D J	30,612	831
McKenzie O	23,338	
McKenzie V A	9,255	
McKenzie W A	36,989	2,377
McKeown A	24,908	337
McKeown C F	7,371	104
McKeown K	14,142	261
McKernan L P	992	
McKey J	22,602	207
McKibben N S	22,125	2,145
McKibben P B	37,085	885
McKinlay A R	52,063	184
McKinley S	33,908	6,956
McKinnon C A	24,932	769
McKinnon H	29,733	
McKinnon R D M	27,249	2,146
McKitrick H Y	21,960	
McKnight A B	9,336	114
McKnight K	3,096	
McLachlan S	22,354	600
McLaren A S	10,255	
McLaren L A	5,643	
McLaughlin J	4,223	
McLean G M	7,169	
McLean H E	4,020	

	Salary $	Travel $
McLean I	30,178	279
McLean S	4,948	
McLean W E	34,008	1,202
McLean W S	24,309	956
McLellan D J	40,140	6,779
McLeod C R	867	
McLeod D	22,017	120
McLeod J S	14,821	
McLeod L M	20,273	
McLeod M H	34	
McLeod S D	6,547	191
McLeod T L	22,212	
McManus L E	34,500	249
McMath M	22,063	564
McMillan C I	5,638	413
McMillan C	9,803	
McMillan D E	30,213	1,160
McMillan D C	14,285	
McMillin M	19,897	2,755
McMinn J	21,060	
McMullin M J	24,086	7,041
McNab E	1,187	
McNall F L	19,559	
McNally-Dawes M	5,623	
McNamara L	13,803	67
McNeely B J	24,932	299
McNeil J	11,127	979
McNeill S B	32,203	2,822
McNeill S E	12,294	
McNicholl B P	26,064	2,557
McNiel P L	19,731	493
McNulty B A	11,554	31
McNulty S D	33,301	
McParland B E	37,700	1,564
McPherson E J	24,932	2,156
McPherson P	17,849	820
McPherson P A	19,592	167
McQuaid M J	14,885	167
McQueen R E	2,365	117
McRae B	9,020	
McRae M L	13,690	77
McRoberts B P	24,932	44
McSharry M E A	16,979	580
McSweeney L O	25,409	
McVean S	17,726	6,904
McVie J E	22,016	1,044
McWhinnie G C	20	
McWilliams C	20,175	
McWilliams V	20,428	
Meaden D J	20,174	2,429
Meadows P	12,741	
Medley J	16,829	267
Medrano O L	9,857	
Meers J E	10,825	30
Mehmal K	219	
Meiers F A	1,881	
Meiners E	4,267	
Meir C A	2,098	
Mellish J	19,375	1,131
Melville G	23,665	
Melville J A	9,072	180
Menagh D	87	
Menc O B	21,312	
Mendoza V	24,932	
Menzies L	24,546	354
Menzies S	33,161	366
Mercado P	37,341	
Mercer C D	10,601	
Mercer J A	2,679	
Mercer L	11,404	
Mercer P V	27,753	
Meredith A	24,339	138
Meredith A M	37,576	1,149
Meredith J M	21,736	883
Merner G B	38,557	458
Mero A	26,227	1,922
Merrifield J	9,650	129
Merrifield M	26,386	695
Merritt K M	71	
Mervin J	2,578	
Mervyn C	30,150	40

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Merwin M I D	17,548	2,286
Meskas L G	7,830	
Messent J	19,587	
Messer J	18,769	
Messmer J A	3,136	
Metal P E	30,406	563
Mettrick P	25,667	247
Meuse E M	17,922	
Meyers B	24,883	35
Meynders Y F	2,126	
Miaskowski S	24,516	3,267
Michaels A	33,128	4,468
Michaud D E	29,990	
Michaud T	13,490	
Michel E B	28,537	
Michel T	29,837	
Michelacci A	25,719	1,785
Michiel D M	23,486	1,013
Middleton J	26,855	2,528
Migic V	21,612	
Mignault G	37,576	1,649
Mikawoz M	12,549	2,373
Mikkelson S K	12,829	97
Miles F C	14,611	
Miles K H	35,707	39
Millar A	8,736	
Millar D C	55,739	16,893
Millar J M	37,576	1,636
Milledge B L	18,513	
Miller A	12,007	234
Miller B A	19,825	638
Miller B J	17,720	761
Miller C	20,995	
Miller D	30,359	492
Miller D M	9,249	
Miller J	21,880	311
Miller J Y	22,216	
Miller J M	10,364	
Miller K	28,702	1,461
Miller L H	26,574	60
Miller L L	7,490	
Miller L R	15,093	56
Miller M	22,665	
Miller M R	19,269	360
Miller P	7,587	
Miller P D	20,047	
Miller T A	21,571	
Miller V	30,171	106
Milligan E	7,983	4,833
Milligan G H	25,953	
Mills A K	11,773	781
Mills E	20,007	
Mills E	22,913	
Mills J R	18,272	
Mills R	20,544	
Mills S	3,482	274
Milne L D	32,039	2,743
Milowsky F	55,086	1,040
Milsom E	21,594	
Milutinovic S	3,060	
Miner M	28,527	302
Minifie V C	20,758	1,953
Minnis N V	7,227	174
Minosky R G	25,517	1,343
Mist L	37,576	3,722
Mitchell A M	17,541	105
Mitchell C	21,217	
Mitchell C C	30,002	572
Mitchell D A	17,683	
Mitchell D L	22,016	74
Mitchell D L	31,132	
Mitchell G L	16,787	
Mitchell J	877	58
Mitchell L	26,394	
Mitchell M	2,677	
Mitchell P	20,149	333
Mitchell S	7,491	319
Mitchell V	40,306	1,671
Mitton C I	20,341	
Mix N	9,191	1,018
Mixon C L	30,187	
Mjolsness R L	27,644	4,140
Modeste C	18,848	
Moe J I	1,435	405
Moe M A	29,457	
Moen H R	22,016	292
Moffat G A	30,959	4,438
Moffat J L	22,858	
Moffatt M A	23,313	
Mohammed M N	17,672	61
Mohr K W J	23,763	
Mohr L B	19,026	
Molag F	29,655	
Mollberg J A	57,706	6,275
Moller L	19,668	42
Molnar P G	32,157	1,661
Moloughney C J	84	
Monahan B L	4,461	
Monahan P M	26,079	1,767
Moncrieff B R	34,864	555
Moncrieff G	24,359	419
Money L M	33,734	4,964
Monje-Alvarez L E	29,669	253
Monk D	27,426	1,535
Monk K	23,391	
Monk L L R	29,382	
Mont A	30,361	528
Montagliani E L	19,559	
Montgomery H A	12,831	248
Montgomery K	4,470	76
Montreuil R A	7,758	
Monuik H J	18,225	
Moon J	15,911	1,052
Moore A L	37,745	7,988
Moore A M	2,229	
Moore D L	4,370	
Moore F	4,971	122
Moore G E	23,800	
Moore M	15,524	8
Moore R J	27,622	
Moore S J	21,126	130
Moore S M	12,493	1,311
Moore V	20,906	1,499
Morehouse P C	25,107	4,935
Moreno M M	19,277	
Morgan A D	2,311	
Morgan B C	34,388	939
Morgan C L	22,561	140
Morgan E	19,669	
Morgan G	21,918	2,700
Morgan J	43,599	3,323
Morgan L F	2,961	
Morgan M M	25,258	
Morgan R A	24,516	
Morgan R C	19,559	
Morgan R N	527	
Morgan S A	24,915	744
Mori M H	8,302	
Morice A	19,920	
Morin M	17,975	
Morin S	17,170	
Morison B H	1,498	
Morrey A B	19,741	
Morris A	11,493	
Morris G	21,593	
Morris R	24,908	
Morris S D	20,004	
Morris S Y	21,765	
Morris S M	5,212	
Morrison A	16,633	117
Morrison C	21,429	1,450
Morrison C	4,746	
Morrison J	16,708	902
Morrison J	20,262	204
Morrison K H W	929	
Morrison L W	22,772	2,995
Morrison P	26,706	209
Morrison R C D	28,821	11,759
Morrison V K	21,378	2,229
Morrissey P	24,908	157
Morrissy E	31,835	2,974
Morrow J G	23,289	
Mortensen D	20,199	
Morton M	25,830	2,831
Morven J M	23,291	
Moses M	24,564	
Mosher H G	4,933	
Mosses M R D	18,411	
Mossop N M	1,702	
Motley M	26,855	1,414
Mouat D	30,113	765
Mouldey J M	24,932	600
Mounce I	9,896	
Mouncey M A D	22,442	
Mouner D M	24,909	567
Mountenay S	37,849	
Mowat D A	25	
Mowrey B L	26,855	1,126
Moxey S	19,157	1,232
Muckersie D A	6,444	
Mudge M H	26,482	284
Muenzler K	1,723	
Mufford M A	24,789	131
Muir-Pattison S	25,639	1,147
Muir A T	20,150	
Muir R L	10,627	129
Muirhead C-L	20,001	
Muirhead K L	6,196	533
Mulder F W	29,007	56
Mulder S W	21,220	
Mulholland P L	2,468	21
Mullally M	30,412	622
Mullaney P	9,643	663
Mullen D E	21,124	
Mullen P	5,710	
Muller G	33,228	
Mulligan V	22,589	316
Mullin B W	30,213	550
Mullins E	21,861	
Munnings P	7,785	105
Munro B	30,249	1,421
Munro C J	20,982	
Munro C D	6,526	536
Munro L A	8,251	
Munro S	21,299	
Munroe C E	19,592	
Munroe N	19,534	136
Munsie B H	11,924	325
Murakami J	17,165	1,934
Murchison J L	14,126	
Murdoch C N	12,625	
Murdoch J C	12,475	
Murdoch M	21,771	
Murdoch P M	4,824	378
Murphy B M	23,928	1,303
Murphy B	20,119	63
Murphy M E	29,608	
Murphy M J	1,668	
Murphy R	15,486	
Murphy S P	29,164	137
Murphy S	27,304	4,847
Murray B K	22,016	714
Murray C L A	24,278	523
Murray E E	51,077	1,320
Murray L	21,014	58
Murray M J	17,774	
Murray R	858	
Murray S E	25,499	1,862
Murray S P	46,864	1,596
Murray S	14,378	46
Murray V	4,778	
Musseau Y M	22,408	
Mussellam J D	9,625	943
Mussellam K B	22,016	62
Mustard M	18,115	937
Muxlow W	12,886	
Mydske K	3,038	
Myers A W K	25,634	1,335
Myers D	15,319	
Myers J L	22,057	
Myers W	7,195	364
Mytko H M	3,733	
Naas S C	29,850	

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Nadon M J	17,687	
Nagy S E	19,430	
Nair P	21,770	
Nakatsuka G M	30,288	239
Nand S	9,690	
Narayan F B	29,386	
Narum B	21,783	
Narvey S	17,124	
Nash J	18,525	
Nash L J	6,034	
Nash M	37,324	1,076
Nash M	700	
Nash P	27,515	2,035
Nash R F	22,520	
Nason D	7,120	
Naspleda L F	31,428	
Nastili L N	31,409	
Nastili P	16,817	
Nasvadi R G	20,824	1,093
Navratil E L	12,855	
Nazareno C	17,727	
Neale J H	20,993	1,944
Needham M J	17,336	
Negrin K A	7,207	
Negrin M	18,899	
Neigel C	24,718	
Neigel G	17,159	
Neil R	24,757	177
Neill C	19,094	
Neill D F	24,932	44
Neithercut P J	31,289	
Nelmes S K	2,231	518
Nelson A I	13,667	
Nelson D F	24,932	8
Nelson D	7,131	
Nelson P A	1,253	
Nembhard M G	22,205	372
Nerman J	26,615	79
Nesbitt J	541	87
Ness I	21,985	
Netley A P	24,914	1,362
Neudorf J	26,855	338
Neufeld B	10,058	542
Neuman C P	21,042	
Neumann L M	23,131	
Neutce H J	24,932	119
Nevin S B	15,587	227
Newall D K	26,035	966
Newcombe T S	10,948	
Newman K E	17,063	
Newman K S	20,167	
Newnham J	1,977	
Newstead C	20,294	
Newstrom E	22,508	570
Newton D G	21,367	
Nezil B C	29,330	1,554
Nezil M	19,559	22
Nguyen B N	37,021	3,999
Nguyen H	13,993	34
Nguyen S N	17,990	
Nice D E	31,107	
Nichols C R	8,028	19
Nichols I A	20,314	89
Nichols L	26,572	
Nicholson M	18,613	26
Nickel E M	80	
Nickel E P	4,959	
Nickel W B	54,132	2,220
Nickoli J A	23,384	
Nicolaides P	19,836	
Nidosky D	20,140	
Nidosky F J	22,440	
Nielson G L	19,559	
Nielson I	16,153	
Niemela C	12,674	74
Niemela S	5,385	
Nikirk S A	16,135	744
Nilsen D L	43,797	5,887
Nipp R	24,289	229
Nixon B L	18,257	277
Nixon C	9,933	

	Salary $	Travel $
Nixon C Y	3,031	
Nixon G	17,210	65
Nixon V	20,119	
Noakes S	5,425	1,025
Noble G D	8,581	193
Noble L H	23,014	1,602
Noble M	6,502	
Noble S	18,267	683
Noel I	29,261	2,483
Noftle J	23,149	637
Noga B	21,687	
Nogolica S	8,548	395
Nogueira W J	9,455	
Nore D D	7,155	80
Norgaard E I	19,532	
Norman J H	10,694	
Norman M	18,287	
Norris E L	13,967	
Norrish G	17,579	1,220
Northcott J	22,145	2,867
Northup E L	9,537	
Norton B W	25,951	111
Nott A	21,727	
Nott W	5,982	
Novak S	23,104	1,115
Nowotniak E F	37,576	6
Nugent A	23,432	151
Nunn J	16,585	
Nunn J B	20,236	14
Nunoda T	5,118	
Nunoo F B	5,450	
Nunuk S J	21,333	
Nussli R	9,673	
Nutbrown J V	12,879	601
Nutley I K	30,243	
Nuttall S	19,790	
Nuttall T R	26,535	
Nuyens J C A	35,668	6,687
Nye G B	14,962	
Nygaard S L	12,676	613
Nyland M	2,981	
O'Brien C L	5,928	
O'Brien D A	22,762	
O'Brien D L	12,681	
O'Brien I M	23,327	
O'Brien L	24,188	
O'Brien O	21,881	
O'Byrne J R	44,919	2,187
O'Connor I	33,301	
O'Connor J	1,312	
O'Connor M L	19,863	833
O'Ferrall K	22,193	8
O'Hara J L	19,559	
O'Malley K	14,473	50
O'Neill A	20,274	
O'Neill M E	35,426	3,581
O'Brien J	24,175	
O'Connor J L	29,636	20
O'Connor T	26,995	2,395
O'Dell L A	963	
O'Hara V M	2,920	
O'Keefe T	8,341	250
O'Malley J	2,826	
Oakley C	26,033	1,912
Oakley M	16,620	
Oaten B	35,046	599
Oates W	30,034	
Oba-Underwood M	20,388	
Oberacher S	2,887	
Oberheide R A	30,194	445
Oborne B P	19,493	
Obray G L	7,793	
Ochsendorf R	970	
Oconnell R	27,249	778
Odgers P J	1,294	11
Offer M S	30,178	8
Offerhaus R M	37,576	3,958
Ogmundson O J	3,795	
Ohlmann L J	54,943	5,810
Oikawa L	22,181	74
Oja J L	15,143	171

	Salary $	Travel $
Okeeffe S M	30,169	2,427
Oldale R E	24,920	176
Olender V V	30,178	1,666
Olesen C L	29,989	1,064
Olic D	1,931	
Oliver T I	23,329	
Olsen C L	18,891	
Olsen D H	12,615	
Olsen L E	18,980	
Olsen M I	20,097	
Olson C	19,765	
Olson D L	20,645	
Olthoff M	24,114	
Ong E A L	27,998	
Onyschtschuk A	1,233	
Ormandy D	24,791	
Ormerod M J	17,866	
Orr M	23,856	3,293
Orrick R	7,740	
Orringe D	155	
Orton A A	5,497	
Osborne A	19,872	
Osborne P	24,932	253
Osen S E	24,439	27
Oser P	13,549	64
Ostash A J	20,636	651
Oster E	23,455	
Ostler M K	11,852	
Ostojic M	23,773	
Oswald M L	21,424	
Otway K	19,998	
Ouellet A G	21,017	
Owen C G	15,423	77
Owens C A	31,850	1,586
Owens L	18,834	196
Ozee K	21,222	
Paavilainen R	13,403	291
Pace J	26,855	
Pacholuk E	19,718	87
Pachon T J	21,663	
Packer E	24,289	
Packer M	30,178	918
Pacleb R	11,440	
Pacleb R O	3,445	
Padmore D	30,220	1,601
Page A	15,355	359
Paget H J	21,751	
Paige C	27,883	1,714
Paine W T	29,613	9,590
Paisley M L	716	
Pakkala P	18,876	24
Paley E E	29,615	
Paliulis J	1,229	
Pallot M E	24,908	484
Palm C R D	22,775	2,702
Palmer B A	24,690	
Paloposki J M	20,332	
Palsson L	5,208	
Paluch M A	10,282	
Panar M	29,026	
Panju F A K	17,736	
Pape I	19,764	
Papou C D	6,742	
Paradis G A	26,906	518
Pardee F M	30,479	770
Parekh G	20,144	
Parent B M	25,039	
Parent D A	17,833	458
Parent I	12,643	
Parenteau M E	23,758	
Parenteau R G	24,474	2,773
Parenteau S R	30,055	4,438
Pargee G E	30,304	1,104
Paris L	8,126	823
Park E	24,359	894
Park S M	20,432	
Park W F M	1,099	
Parker E G	22,308	
Parker G	35,609	7,587
Parker G M	22,228	
Parker H D	9,083	138

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Parker M	20,952	
Parker N	4,264	60
Parker P L F	31,696	
Parker R J	16,888	2,920
Parker S	26,930	
Parker S L	22,302	
Parker S	4,349	
Parkerson M J	30,713	
Parkes S M	11,511	
Parkhurst R D	23,577	
Parkinson N	24,359	88
Parkinson P J	15,583	
Parkinson W L	36,463	4,329
Parks C	21,144	
Parrish P A	5,034	
Parsons J M	5,424	
Parsons M	6,813	557
Parsons P A	28,729	214
Partington J	19,589	160
Paruk D	12,416	474
Pasacreta V	19,376	115
Pasco K	3,856	
Pascual E L	26,698	
Pascual V O	26,734	
Pastrano H	28,157	
Paterson B L	12,506	
Paterson V W	29,522	936
Patrick S	6,405	
Patry S E H	28,621	1,586
Patterson D	10,149	
Patterson J M	20,606	212
Pattison B J	4,022	
Pattison S H	7,801	108
Patton D M	30,163	4,281
Patzer P	331	
Paul G	14,254	
Paulsen G D	33,519	151
Paulson C B	4,316	
Paulson E	7,716	478
Paulson J N	13,734	
Pavan G L	19,992	
Pavan G N	22,760	
Pavan V	18,503	
Pavelich A M	721	
Pavitt D L	2,786	
Pavitt D	201	
Pawson R M	30,918	47
Payne V F	23,383	
Payne W	30,145	2,232
Paynter J A	30,178	3,361
Paynter J P	28,932	52
Pealey N	22,769	
Pearce A L	30,469	1,672
Pearce B J I	28,507	
Pears D E	21,427	122
Pearson C M	18,518	663
Pearson L C	20,827	
Peatt L D	20,404	
Pedder I M	10,518	
Pedersen L	18,889	
Pedersen M	18,586	
Pedersen S M	19,533	
Peebles V M	10,778	1,466
Peel B F	17,725	466
Peerenboom S I	20,324	
Peever L	20,374	
Peligal M	30,094	3,401
Pelland M P	15,356	
Pellerin W R	25,624	320
Pelletier L M	22,153	1,840
Pellett D L	15,457	84
Pelling R	7,968	145
Pemberton C A	26,566	
Pemberton W	19,419	
Pendakur S	5,518	
Pendleton E	27,735	577
Pengelly J P	13,697	
Penman M	6,622	
Pennie E E	20,119	
Pennock J L	21,678	19
Penway M G	386	
Peppin R W	24,932	1,057
Percy J L	563	
Perehinski S	19,010	
Pereira C C H	33,353	
Pereira T	20,615	
Perret N F	17,167	
Perrin K J	30,753	101
Perry B H	14,238	857
Perry E	28,358	
Persicke S B	22,815	12
Person M E	18,493	
Peskett J G	21,728	
Peter A	8,412	99
Peter J F	9,018	
Peters C A	29,499	
Peters D A	16,939	168
Peters G A	17,456	2,508
Peters J C	27,008	
Peters W J	23,149	147
Petersen C	1,788	
Petersen K L	6,817	
Petersen O J L	37,576	422
Petersen S S	19,516	
Peterson C R	15,139	
Peterson D L	3,046	
Peterson J	18,206	83
Peterson L F	19,966	
Peterson R M	10,574	
Peterson T	18,191	
Petrovic G	1,544	
Pettigrew B A	22,933	326
Pfeifer A D	33,136	
Pfliger D A	31,079	2,296
Phelps K	24,568	749
Philbrook D	22,793	
Philip S R	4,149	
Phillion Y	3,274	
Phillips C A	20,176	
Phillips D	22,683	1,569
Phillips D C	20,079	
Phillips J	20,381	373
Phillips L	22,116	1,123
Phillips M	24,932	821
Phillips M	7,589	102
Phillips N	34,702	691
Phipps J M	28	
Phythian F G	7,128	1,228
Picard A	5,199	524
Piche R	29,800	1,770
Pickering J R	44,769	307
Pickering M R	39,526	7,479
Pictin P L	29,580	1,355
Piechotta J D	10,205	1,239
Pierce D A	30,172	1,382
Pike B D	8,901	
Pike G E	27,947	639
Pillar S E	8,768	318
Piller A E	5,459	
Pillott D A	22,016	108
Pinnington P	26,654	
Piovesan N	25,604	292
Piper S H	26,670	2,512
Pirie G M	24,233	1,616
Pirito M C	15,426	440
Pirotis A	21,040	
Pishalski F	28,891	1,537
Pitcairn J	19,509	
Pitcairn W	17,158	
Pitlar K	27,950	2,711
Piwowarski H T	5,182	
Plant J E	30,178	253
Plater M H	30,848	87
Pledge T S	30,430	1,722
Plunkett Iris	20,671	
Plunkett J S	20,975	1,375
Pluschke C	19,372	
Pocha B L	2,043	
Podovelnikoff L	4,368	
Podovinikoff S	20,975	2,209
Poire W L	8,518	
Poirier E	19,494	25
Poirier L J	20,066	
Poitras D P	21,269	
Polegi J	19,510	772
Polet K E	11,425	
Poley R G	25,171	1,291
Pollack M G	6,945	
Pollard J T	58,468	8,372
Pollard J V	18,573	852
Pollard R F	34,864	1,001
Polok K	19,879	1,302
Polok M I	8,292	
Polstein R J	31,342	1,654
Pommier B L	18,792	280
Pond L A	37,576	
Pope L	2,926	
Popoff E	17,890	95
Popoff P	10,451	
Popp B C	20,291	
Porter C M	19,908	
Porter C E	3,857	
Porter K G	20,891	
Poscente D L	19,727	
Postle A J	20,593	243
Postoyalko N S	24,986	342
Potkins D	26,222	2,267
Potter K L	6,971	
Pottier J	9,572	
Potts T	8,240	315
Potvin M	2,430	
Poulos S	62,504	4,323
Powell L	4,730	
Powell W E	5,315	229
Pozza E B	24,477	113
Prakash M	2,683	
Prasad U	14,605	
Pratt L A S	31,342	564
Prediger H T	1,583	
Prestas J A	3,018	424
Preston F	27,820	583
Preston G A	13,380	298
Preston H	21,912	
Preston J	43,506	2,881
Price C L	22,440	
Price E M	24,932	162
Price G O	31,001	
Price J	5,802	
Price K	8,497	
Price L	30,357	944
Price L L	19,615	
Price M E	26,903	448
Price P D	24,384	
Price R S	20,023	
Price V J	20,375	355
Priesemann P	21,388	2,388
Priest K H	23,067	1,730
Prince A M	26,855	1,189
Prince H	17,093	
Pringle N A	24,932	
Prior W	8,412	30
Priske R J	29,446	1,531
Pritchard C B	26,169	1,497
Prive V R	12,371	
Proceviat L E	24,289	462
Prociuk J M	30,282	904
Proctor D A	14,281	
Propas S L	24,864	516
Prosser M	20,501	644
Prosterman S	13,632	
Proudfoot J G	1,865	166
Provencher H	23,643	2,038
Proznick N	37,710	1,217
Prysiazniuk B	24,831	2,003
Prysiazniuk T	54,127	5,355
Pshyk E V	18,812	
Pullan J	19,556	
Pulles J B	19,939	
Purchase V	24,128	
Purdy R M	11,723	58
Pursell H M	24,908	117
Pye A I	19,806	34
Pyper T J	55,365	3,151

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Quail M E	30,178	1,515
Qualley L R	23,411	583
Quan K F	9,329	622
Quashie G	23,530	
Quay M K	25,217	
Quibell R A	34,313	508
Quigley M E	11,904	107
Quigley P J	29,032	60
Quilty B M	2,722	
Quilty S M	10,016	
Quinn K	21,503	
Quinn L	13,636	
Quinn M J	12,436	
Rabichuk A M	23,139	
Race L	19,311	
Racette A R	21,736	
Rachwalski M	18,402	194
Racine G	17,750	
Rader C I	12,762	1,604
Radford B J	13,837	594
Radford M	19,627	
Rados J A M	20,357	
Radovich T F	21,913	744
Rae R Y	146	
Raftery M A	19,628	
Ragan S L	17,452	892
Rahn L	22,392	62
Rai A	20,354	158
Rai F M	36,627	46
Railton W L	19,469	
Raine D	29,804	
Rajan A M K	29,827	
Rajan C B	29,561	
Rajigadu P R	23,566	
Ralph J M	22,440	
Ramer C A	17,370	786
Ramroop C M	29,450	
Ramsaran L	14,256	
Ramsay G P	38,262	5,912
Ramsay L S	3,318	
Ramsay M P	22,439	
Ramsden B	31,045	2,065
Rand D	27,185	
Rand P	21,671	
Rand W	6,240	
Randall C A	514	
Randall M C	6,735	
Randhawa R	20,472	
Rangi R S	20,570	
Rankin R M	31,141	
Rankin S E	1,306	126
Ransberry D M	1,999	
Rash K	30,356	2,103
Rasmussen A W	26,519	1,140
Rasmussen D E	21,310	
Rasmussen L M	10,013	
Rassenti P	30,500	398
Ratcliffe J V	51,444	10,548
Ratcliffe N	16,428	180
Ratcliffe W L	22,207	150
Rathbun J B	30,295	10,177
Ray P C	24,932	578
Read W	26,164	3,357
Reaney J C	24,932	
Reason L G	8,819	
Recchi D	23,085	
Reddick B K	3,815	
Reddy P M	20,389	799
Reece D	7,118	142
Reed G A	54,294	7,597
Reed G G	31,291	3,283
Reekie W R	19,410	
Rees B	14,272	748
Rees R E	25,026	182
Rees S	22,508	105
Reese J	24,932	348
Regehr M	11,790	202
Regier K	19,899	488
Regler P	28,047	1,403
Reglin L	4,960	
Rehal S	3,794	48

	Salary $	Travel $
Reiber M M	12,732	296
Reichelt V A	15,315	
Reid A H	28,040	
Reid B K	27,419	3,999
Reid J	16,258	
Reid P	29,489	
Reid P A	30,178	1,819
Reid R E	17,972	
Reid S	13,443	
Reid S A	1,796	
Reid S M	30,839	2,113
Reilly G E	17,530	84
Reim C M M	213	
Reimer D A	24,932	149
Reimer L L	30,274	3,654
Reinderhoff S	7,447	660
Reinhart A M	34,882	109
Reinhold C	37,688	457
Reitmeier C	20,234	1,407
Reitzel P A	2,901	
Remillard C A	6,345	
Rempel H	25,415	
Rempel M	11,577	
Rempel S M	21,818	
Renaud A-A	18,032	
Rendall L	11,702	1,100
Rendina C F	9,119	128
Rendina L	22,952	279
Renner C J	987	
Renner N K	8,535	
Rennie E	19,535	
Rennie S R	9,253	437
Renton S L	11,820	8
Resvick B A	21,495	469
Reti P	19,685	8
Revak S T	31,274	
Revel D	22,039	
Rewuski E	23,964	
Reynders A J	19,803	
Reynolds J L	20,696	
Reynolds M	16,778	
Reynolds S	25,492	200
Rezansoff D L	14,870	
Reznechenko C	25,844	456
Rhind L	5,449	614
Riach C L	20,091	
Rice C L	70	
Rice J M	36,346	8,482
Rice R	30,354	964
Rich J T	20,388	687
Rich N F	6,616	
Richard C L	18,266	
Richards C J	22,016	292
Richards D A	20,100	164
Richards V L	24,788	258
Richardson C W M	18,321	101
Richardson D	14,259	2,633
Richardson J J	24,932	200
Richardson L A	18,178	1,286
Richardson M R	17,807	166
Richet S E	9,022	71
Richey K A	11,736	
Richter M C	30,108	595
Ridley D E A	18,143	1,069
Ridley S I	23,426	
Ridout L	14,752	391
Riekki L M	20,830	
Rietman S	18,061	93
Rigby D V	20,614	262
Riggan R	4,251	490
Riggs M	30,178	1,252
Rigler S M	18,578	461
Riley M J	488	
Riley R	17,560	
Rintoul R A	20,000	22
Riordan N	3,907	
Rioux T F A	5,886	2,601
Ripley J L	6,052	40
Riseborough M	17,800	3,183
Ritchie D	5,624	
Ritsco M	22,426	

	Salary $	Travel $
Rivers J F	14,111	
Roback M L	26,855	361
Robbie D	27,886	
Robbins B	21,550	
Roberge M E	27,302	
Robert L	15,172	
Roberts-Taylor I	30,965	1,032
Roberts D A	3,973	
Roberts D J	21,522	
Roberts D L	7,378	
Roberts E M	24,932	
Roberts G C	23,481	
Roberts M	34,318	2,590
Roberts M	8,690	61
Roberts M	7,193	422
Roberts N M	9,303	
Roberts S D	12,474	
Roberts S L	29,893	1,900
Robertsen C M	29,961	915
Robertshaw D	13,216	701
Robertson D	13,783	23
Robertson D B	26,224	980
Robertson J E	21,184	1,270
Robertson J M M	6,659	
Robertson J T	32,293	682
Robertson J	8,734	
Robertson L M	28,701	2,053
Robertson M N	6,113	
Robertson S	27,579	1,292
Robertson T	18,350	
Robertson W W	29,554	801
Robinsmith C J F	25,034	
Robinson B A	22,287	1,315
Robinson B T H	37,403	541
Robinson C	15,325	14
Robinson C	22,355	825
Robinson D C	24,359	34
Robinson E M	38,178	2,929
Robinson J	27,271	2,778
Robinson J A	712	
Robinson S	21,963	
Robinson T	21,597	
Robison M A	27,249	
Robson S S	12,878	375
Rocchini H	11,508	879
Rock D B	20,378	
Rockett F R	24,685	
Rockwell I L	36,589	2,917
Roddick J L	21,730	
Rodgers L	32,506	922
Rodgers P	20,204	
Roed D	21,672	
Roemer D R	26,855	1,918
Roest J B	30,221	1,327
Rogers C	899	
Rogers G	1,940	
Rogers T L	60	
Rohde R L	24,932	180
Rohrback W L	10,635	
Roland D M	10,882	
Roller D C	18,297	
Rolph S	2,807	
Rolston D L	1,019	
Romanchuk I M	24,932	1,393
Romanisson J	4,099	
Romanow C	10,157	1,078
Romeril B	17,919	530
Roodal I	26,855	
Rooke G T	22,016	1,072
Roos H J M	20,186	
Roos M H	15,631	
Rose A A	31,804	1,487
Rose S A	22,621	
Rose S J	30,178	1,440
Rosettis M J	33,322	1,868
Ross D	23,352	
Ross G	29,261	2,376
Ross G B	34,867	2,267
Ross J C	28,749	
Ross K A	20,248	
Ross M	21,061	224

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Ross M D	16,336	970
Ross S B	15,618	
Rossell C	27,304	1,363
Rossnagel E	22,414	
Rost H G	1,761	
Rouben L L	3,217	23
Round S L	10,534	
Roundhill J	20,983	689
Rounds H C	14,770	
Rouse B A	31,628	
Rouse C K	21,783	
Rouse D	23,511	
Rouse E R	20,312	
Rouse L	21,054	
Rovatti A M	19,671	
Rovere G M	6,853	127
Rowe B E	31,739	4,556
Rowett C	14,966	
Roy M	1,880	
Royal K	797	
Royko V L	20,372	
Ruckle C	24,359	945
Rudance M L	6,597	
Rudd R L	20,285	37
Rudolph R	9,910	18
Ruf S	2,431	
Ruffell R G	30,552	534
Ruffell S M	7,757	427
Ruffy C M	41,154	
Ruggles J	20,955	786
Rumley C	21,316	
Rumney E S	22,076	883
Rusko R	28,130	
Russel R E	589	
Russell K L	19,841	
Russell L E	24,861	260
Russell P G	37,097	
Russell S E	8,525	
Russell S	15,879	
Russell T	24,713	3,142
Rust C	10,539	
Rust D	20,193	
Ruthig N	19,559	
Rutledge L J	19,073	133
Rutter V	7,478	
Ruus L	24,343	
Ryan D	20,793	
Ryan H M	21,913	
Ryan J W	30,369	
Ryan L W	22,959	
Ryan M K	19,632	
Ryan P	8,768	692
Ryan P N	20,054	152
Ryane R	23,830	
Rye D	17,878	
Sabourin J W	26,099	
Sachedina G	26,855	1,520
Sachkiw V J	5,858	
Sacuta C N	37,677	2,672
Sadeghi A	13,986	
Sadler C L	19,794	
Sadler F M	34,192	4,272
Sadler L A	29,362	818
Sailer H B	19,603	
Sakamoto H J	5,635	
Sakamoto T	24,932	
Salary recoveries BCGEU	(167,620)	
Sali J M	810	
Salter L M	808	
Salter P L	12,803	
Sam C	24,170	
Samija D	21,198	1,308
Sampson M H J	30,683	1,537
Samra P	6,770	
Samuel I	32,559	
Sandau D P	18,578	
Sandercock H J	35,575	
Sanders L	26,192	42
Sandes S A	18,135	
Sandnes L L	4,130	1,511
Sandvik H R	30,881	1,222
Sanford M C	14,175	
Sanford W	25,610	613
Sangha H D	585	
Sanker P A	12,425	51
Sankey D	20,322	482
Santiago H	599	
Sanzalone V J	22,639	1,357
Sanzovo M L	28,888	2,910
Sanzovo P A	17,945	18
Sarac B A E	4,995	67
Sargeant D	12,881	16
Sasaki R K	28,199	1,914
Sass S	3,317	
Saunders G A	7,112	
Saunders R L	20,976	
Sauve D J	22,092	
Sauve D M	21,193	
Sauve W A	21,288	
Savage C O R	30,715	1,395
Saville H E	64,118	5,942
Saville J	32,768	
Savino C M	24,880	223
Savoy T	22,207	
Sawadsky J M	30,986	2,411
Sawatzky D L	107	
Sawatzky J L	8,082	288
Saxon M A	11,795	
Sayenchuk C A	16,791	
Sayers L E	7,160	
Scalet M M J	33,481	
Scanlon F G	9,743	263
Scavarda B A	21,498	1,288
Schaan A	20,152	
Schad L M	23,396	
Schaefer K	23,651	
Schaeffer W	10,794	
Schaff S L	9,221	215
Schaffer A	21,061	96
Schaffer J	18,253	28
Schappert R R	35,166	
Schappert S L	9,010	
Scharf V C	19,892	
Scharffetter U W	24,932	224
Scharmer R A	21,253	
Schawalder M	27,235	221
Scheelar K M	6,828	
Scheetz E T M	21,061	
Scheltens H J M	33,383	
Schenk B E	2,097	82
Schick B S J	19,679	
Schick M	25,727	99
Schick P L	31,175	567
Schiller F L	22,016	1,307
Schlosberg R	3,743	13
Schmautz L J	20,856	107
Schmidt D L	3,197	
Schmidt J F	21,506	565
Schmidt K	20,204	
Schmidt R L	46,469	379
Schmidt W	5,911	
Schmitke J	20,509	
Schneider S	6,211	
Schooling W I	1,463	
Schop J M	24,932	
Schoppel J M	23,180	
Schornagel D B	24,932	160
Schossleitner H	24,544	16
Schramm T R	37,637	1,514
Schroeder B R	19,528	
Schroeder H	12,233	
Schroyen M A	27,852	
Schulte J	2,812	
Schuman C	10,858	778
Schwab D H	46,214	862
Schwartz M-J	17,566	56
Schwartz R M	22,082	
Schwitek B L	3,055	
Scobie C	16,893	
Scobie T A	30,432	952
Scott A M	3,462	141
Scott A	21,905	188
Scott B	26,055	
Scott D L	266	
Scott J J	11,234	514
Scott M S	19,837	
Scott M I	21,270	
Scott M M	289	
Scott M	20,673	
Scott M T	1,665	398
Scott P	30,188	1,746
Scott V M	19,213	
Seaborn A M	19,589	
Seaholm N E	8,802	
Searle A R	28,086	264
Seccia R	14,921	
Seefeldt R	30,269	813
Seifert M I	15,307	
Seigo J P	23,475	
Seller L A	32,817	1,861
Sellsted L	3,339	
Seme-Low I	1,549	
Semenoff A	22,203	
Semenoff J	24,320	711
Semeyshen L	25,127	
Seminiuk G	21,317	
Senecal A M	20,736	238
Senecal C J	26,078	
Senkpiel S C	22,016	210
Sepulveda A	30,178	620
Sepulveda M	31,467	2,570
Sernaggia E	14,208	
Sewell J B	21,526	
Seymour S M	19,038	
Shamtanis N	31,016	461
Shankland D	18,253	
Shannon L L	1,079	
Shannon M	4,949	
Shannon M	65	
Sharhon P K	23,336	
Sharma K	20,783	746
Sharma S	30,301	
Sharp B F	19,556	
Sharp K	8,099	
Sharp S L	962	
Shaw A M	21,622	1,202
Shaw D L	6,566	
Shaw G	8,331	
Shaw J W	2,715	
Shaw M D	3,379	
Shaw N M	17,730	1,953
Shaw T	30,178	1,401
Shea C P	30,178	3,459
Shea P	13,259	
Sheaves C E	16,162	
Sheehan H M	3,864	76
Sheir G E	33,093	9,240
Shelford S	8,667	374
Shellito S A M	17,747	20
Shepherd J A	12,327	43
Shepherd L	21,971	527
Shera R M	21,680	1,667
Sheriff M	4,001	
Sherring B	16,073	
Sherwood E J	3,082	
Sherwood J M	23,277	1,080
Shewchuk D M	10,052	259
Shewchuk N D	25,633	89
Shewchuk W K M	509	
Shewfelt L J	35,789	
Shields B J	30,247	1,626
Shields S L	18,508	791
Shields V A	24,932	591
Shingles T A	18,955	49
Shnitzler L	30,362	2,212
Shoemaker P L	17,059	813
Shore C A	8,549	
Showler T	6,810	
Shubrook B J	7,739	614
Shum S	13,472	
Shupac C	12,638	
Shuttleworth S L	18,239	
Sickels M D	4,189	

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Siddall S L	4,754	
Sidhu D	13,289	
Sidhu J	10,650	
Sikora P	7,164	
Silver J E	30,275	522
Silver N	15,472	
Silver R J	20,741	
Silvester A D	4,123	
Silvestrone D	2,504	45
Simard A	12,833	
Simard B M	772	
Simard C	23,896	
Simmonds A	30,234	282
Simmonds G E	8,871	69
Simmonds I	20,395	
Simon M	30,178	178
Simons J L	10,074	
Simonson R A	13,907	
Simpson A C	24,932	
Simpson A G	14,073	
Simpson D	22,088	
Simpson G L	20,083	21
Simpson L G	24,932	1,855
Simpson P	25,087	384
Simpson P A	24,346	
Simpson S L	19,888	
Simpson V	19,576	
Sinclair A L	20,119	
Sinclair C R	37,576	423
Sinclair K	4,199	532
Sinclair P A	17,456	
Singh E L L	29,965	
Singh P D	14,214	
Singh S	30,296	1,454
Sinton J E	30,178	223
Sirett B	30,211	2,464
Siripawa P	29,261	1,063
Sisson R D	14,232	
Siu W	11,086	93
Siva V	6,734	
Sivertson M	34,864	5,772
Skaros M	19,693	
Skelding A P	10,319	251
Skelton S	20,119	201
Skene S L	18,856	
Skene S W	17,176	50
Skinner L Y	20,626	14
Skolos L T	17,475	
Skoreyko M M	19,539	
Skucas R H	22,003	77
Slamp J M	20,479	84
Slater K M A	12,338	
Slett W V	30,047	
Slogar D	26,855	368
Slomba J G	10,033	673
Slusarchuk P J	10,987	
Slydell C	11,180	
Small D A	7,250	
Smart H G	3,351	151
Smart H D	3,842	
Smart R	22,254	225
Smith A L	30,907	
Smith B	32,016	5,747
Smith B A	23,600	
Smith B A	32,292	9,100
Smith B I	23,304	
Smith B I	3,609	
Smith B R	24,211	
Smith B T	1,557	
Smith B E	20,731	
Smith C M	19,793	1,211
Smith C M	14,714	
Smith C	180	
Smith C R	18,607	
Smith C	7,281	
Smith D	21,791	164
Smith D	14,066	
Smith D E	2,928	
Smith D G	20,260	
Smith D I	49,716	3,042
Smith D L	24,932	

	Salary $	Travel $
Smith D J	2,981	
Smith E	18,847	150
Smith E H	29,725	
Smith E M	37,830	1,360
Smith F E	25,406	2,810
Smith G S	18,956	
Smith H E	14,788	
Smith J C	11,329	
Smith J L	15,823	
Smith J P	556	
Smith J J	31,471	
Smith J J	20,631	
Smith K	19,291	
Smith K K	2,009	
Smith L A	16,100	
Smith L E	17,894	72
Smith L C	3,029	
Smith L	1,709	
Smith L J	14,468	1,417
Smith L L	7,747	
Smith M	19,182	
Smith M A	20,855	
Smith M L	15,064	601
Smith M F	1,308	
Smith N	20,752	
Smith N E	28,067	1,517
Smith R M	21,708	
Smith R M	20,677	1,775
Smith R	12,336	
Smith R J	2,874	
Smith S	24,932	1,059
Smith S A	19,832	1,443
Smith S L	22,543	6,149
Smith S A	9,566	39
Smith S	17,452	
Smith S C	16,143	
Smith V	5,798	
Smith V F	23,524	104
Smith W	29,217	919
Smithson M A	39,573	
Smylie M I	2,368	
Smyrl T D	22,732	1,264
Smyth E D	20,048	
Smyth F J	31,739	497
Snerle E P	18,922	8
Snider D M	21,112	
Snider D E	19,295	1,540
Snorter H	22,289	
Snow E C	33,301	
Snow S M	19,195	586
Sobie M	30,114	1,066
Sobkin I	23,688	
Sohun A R	30,178	431
Sokoloski D J	33,062	
Solem B D	16,190	2,658
Soler M R L	21,822	
Soloman V	3,515	347
Solomon J	26,991	320
Solon K L	18,534	
Solotki B A M	17,938	
Solotki B H	18,270	
Somerset D	23,461	
Soni P	584	
Soobotin S A	3,144	
Sookero J W	20,814	1,324
Soon B	30,178	2,168
Soon D	30,196	805
Soong M J	17,828	
Sorbo T A	12,585	
Sorensen S M	13,556	
Sorge A E	2,816	198
Sorochan S-A	9,903	
Spani J M	14,141	
Sparks B D	19,792	
Spaven L	17,274	
Spearn R C	293	
Spears H	4,109	
Speer B M	10,929	
Speers P D	18,446	3,161
Speier S	11,442	486
Spence S	27,450	978

	Salary $	Travel $
Spencer B A	7,624	198
Spencer J	22,455	
Spenst E	24,932	640
Spicer D	18,890	55
Sproul G	17,133	
Sproul L M	764	
Spry J A	21,510	139
Squarrie M A	18,700	
St Denis J L	1,095	
St-Pierre H C	23,435	
St-Thomas L	19,559	
Stack B	1,643	
Stafford K L	30,270	734
Stagnitta T	14,208	
Stainton S L	33,426	451
Stalinski C J	21,087	423
Stall R	29,190	
Standal A	29,636	
Stanek C	2,925	
Stanfield C	20,954	
Stanford A H	13,053	
Stang J	17,761	414
Staniscia E	14,981	
Stanley A	32,620	
Stanley D C	37,217	2,353
Stanley D M	17,139	
Stannard M A	14,713	
Stanton J G	20,098	
Stanton V J	26,158	3,524
Stanyer B	16,921	501
Staples K F	19,128	
Staples L L	2,264	
Staples S	24,359	
Starbuck C M	16,597	687
Starck P A	19,595	
Stark J	22,660	
Starkell D Y	6,171	2,816
Stearns I	17,478	
Steede-Mechler T	21,066	44
Steel B	20,172	
Steele C E	8,578	
Steele C	5,254	
Steele L	10,941	123
Steele P	21,352	
Stefanson L M G	26,114	450
Steffen J L	18,006	320
Stein Rita	24,559	22
Steininger V	18,309	
Steinke D	14,189	
Steinke T W	27,772	
Stellingwerff J B	9,696	148
Stenson M P	9,976	2,991
Stephen S	21,061	1,544
Stephens B	6,460	
Stephens J A	19,518	
Stephens L E	18,753	
Stephens M A	27,910	465
Sterling D L	16,353	
Sternagel L J	21,633	1,835
Sterritt S	19,353	
Stevens A F	22,135	
Stevens D L	20,302	2,087
Stevens M	6,597	1,858
Stevens M F	24,932	8
Stevens M	22,560	
Stevenson B A	9,990	
Stevenson C L	3,705	
Stevenson P G	26,043	521
Steward R I	20,203	
Stewart A	23,176	771
Stewart B A	31,034	
Stewart B L	9,868	
Stewart C	29,877	69
Stewart C A	17,264	1,271
Stewart C M	30,372	926
Stewart G E	33,001	
Stewart I P	10,052	
Stewart J A	21,992	
Stewart J L	25,625	
Stewart J M	8,152	76
Stewart L	1,920	

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Stewart L D	29,786	3,092
Stewart M N	37,801	1,001
Stewart T C	15,088	179
Stewart V	11,947	
Stickel C	25,188	2,121
Stinsman D L	5,993	59
Stirling H F G	30,178	2,056
Stirman S G	6,625	
Stock D	34,311	
Stockdale W M	35,217	444
Stocks F M	26,855	261
Stocks R M	30,919	2,638
Stohlstrom D	18,979	64
Stokes J W	24,803	1,589
Stokes T G	9,459	
Stone G P	4,557	
Stone I	19,540	103
Stoner L G	6,854	
Stopper H	18,402	
Stovold D	38,097	10,076
Stow H	32,864	1,341
Strandlund T M	26,304	1,149
Strang M E	21,865	1,839
Stratton A M	19,442	
Straub J	19,567	
Strauss L	19,520	
Street S R	14,370	
Streifel C L	3,038	435
Stride G L	11,971	120
Strom D E	26,828	34
Strom G B	31,316	678
Strom M	24,908	1,297
Stroman L M	3,435	
Strome R	23,067	
Strong-Boag R	16,190	10,097
Strong R A	36,842	400
Strong W	37,263	475
Strother S	23,093	381
Stroup P A	20,561	283
Strukoff P	24,999	217
Stuart L M	1,881	
Studders G	18,956	50
Stupar Y L	1,549	
Sturby E C	19,239	16
Sturgess L	7,684	
Sturrock D	30,336	1,735
Styles S	20,237	
Subject L	12,089	
Subject M	21,248	
Suddaby M A G	10,607	95
Suen W	15,275	
Sugimoto D	26,889	1,478
Sugimoto T L	4,504	
Sullivan C	29,547	1,551
Sullivan R	2,835	
Summers H	30,506	1,668
Sumpton J W	16,190	2,454
Sunell S	22,282	135
Suomi R W	30,178	284
Surette B T	20,119	
Susheski B	22,576	
Susi J	17,964	
Susky R W	21,408	
Sutherland C	22,351	92
Sutherland J M	424	
Sutherland S L	17,198	
Sutton D E	31,857	300
Suveges C	27,003	1,072
Sved E M	2,111	94
Swadden G	20,149	366
Swail J	8,918	351
Swan J	31,974	2,630
Swan P	23,105	
Swann V V	20,734	
Swansburg D	5,005	269
Swanson C L	6,098	
Swanson D E	10,607	
Swanson N	26,124	
Sweezie R	24,473	1,929
Swindle S D	5,816	
Swithin R L	20,119	1,194
Symchych S R	22,420	
Syme J M	11,312	
Symington H E	11,782	1,140
Symons P J W	30,178	
Syrja S M	9,925	
Szantai E S	25,091	
Tabor G N	29,265	
Tadsen G A	39,216	3,008
Tahouney D	3,078	
Tailleur D	18,423	
Tajuelo D	22,802	
Talas J	33,351	1,046
Talbot B D	42,027	10,035
Talbot D J	31,738	4,479
Talbot E M	18,272	
Talbot M A	31,634	1,123
Talbot P	1,705	
Talbot S R	29,660	1,197
Tam L	19,686	32
Tamblin S A	16,861	
Tamkin F A	19,406	
Tanaka R	8,967	
Tanchak J M	20,127	472
Tang S	17,380	
Tangas S N	6,819	733
Tangedal E	16,080	
Tangonan C	22,811	
Taphouse J	13,350	
Tapp G E	9,382	
Tapp M	23,446	
Tardif D	26,855	333
Tataryn H A	18,503	62
Taylor-Holmes E	9,314	
Taylor A	20,462	
Taylor B	37,588	949
Taylor C A	10,139	39
Taylor D E	34,577	5,537
Taylor E H	31,739	1,584
Taylor F	37,465	3,154
Taylor F H	20,552	
Taylor F R	24,932	
Taylor J A E	26,760	686
Taylor J L	6,729	
Taylor J C	22,817	
Taylor J M M	5,172	91
Taylor K	28,933	
Taylor K W	29,066	1,207
Taylor L M	5,200	
Taylor M	20,378	
Taylor M C	15,830	687
Taylor M E	4,548	
Taylor P	19,559	
Taylor R	30,178	2,576
Taylor R	19,109	
Taylor S J	21,824	
Taylor W R	6,654	384
Tayner S	19,516	
Teel G A	21,022	860
Teeple W A	8,320	
Teichroeb W	34,360	183
Temple A	37,576	256
Temple F	9,047	
Terry M J E	29,903	1,952
Tessier L	6,319	218
Tetrault D M	30,609	
Tettamanti J V	16,817	8
Tetz H	24,896	643
Thackray K L	2,455	
Theriault L E A	22,016	1,454
Thicke B R	32,192	4,482
Thiessen H	36,054	1,766
Thomas-Bruzzese B	26,722	680
Thomas A M	19,700	1,626
Thomas E	14,654	
Thomas H	30,283	3,889
Thomas I	11,281	
Thomas K C	22,633	979
Thomas M A	53,949	3,796
Thomas M	29,355	
Thomas R	2,503	
Thomas R A	9,437	
Thomas S L	19,268	11
Thomas S	1,166	
Thompson D	31,624	
Thompson D J	19,534	1,480
Thompson G	1,533	
Thompson J	29,298	996
Thompson J-A	11,504	
Thompson L	20,213	482
Thompson L A	23,186	
Thompson L M	13,462	575
Thompson N	35,143	3,776
Thompson V J	17,558	
Thomsen B	24,836	
Thomson C C	9,453	
Thomson D M	29,404	
Thomson G	7,663	480
Thomson L M	30,067	
Thomson M J	25,445	49
Thomson M L	29,489	1,618
Thorburn G	5,323	151
Thornley M K	20,676	
Thornton S	26,487	1,747
Thorpe J	23,551	
Thorpe M F	33,001	
Thorstenson K D	37,576	1,162
Threinen S L	1,533	
Thuillier R S	20,447	771
Thuveson E	23,596	70
Thuveson N	9,637	
Tian G E	26,868	
Tichauer I F	13,904	405
Tichelman R	23,043	79
Tichelman R	14,680	
Tidball P E	61,111	4,824
Tiekenheinrich A	6,716	
Tiekenheinrich E	22,251	
Tilley D	20,731	368
Timberlake S	7,556	441
Timbres B	21,557	
Timmons T	15,536	1,707
Timothy T A	15,160	13,972
Tindall D A	37,637	946
Tingey Y	10,486	
Tinline C L	22,602	
Tipple S	37,576	1,911
Tischler B	81,683	16
Tisdale D	29,141	569
Tisdale S M	1,620	
Tjernstrom T M	20,882	1,005
Toakley L	161	
Todd M R	1,996	446
Todd N	21,520	1,893
Todoruk C	1,976	190
Todosychuk B L	10,095	
Toews C L	12,969	
Togyi D L	24,906	
Tokarski T P	10,157	
Toleikis L B	26,898	1,142
Tolos J	18,544	
Tolson C J	5,961	
Toma J	17,972	465
Toma P	14,322	286
Tomassetti A	15,460	319
Tomko L P	34,999	34
Tomlinson G S	12,054	8
Tompkins M A	5,515	
Tonge M E	9,359	
Tonkens S C E	30,178	670
Toolsee A	19,232	
Toporowski A	28,405	
Torok H	8,557	696
Torvik A D	6,222	382
Tory G	866	
Toth K	11,209	
Tourond M	20,119	
Towe S L	5,927	288
Towers G E	27,260	2,625
Townshend L K	20,134	277
Townson M	26,233	
Track M D	38,256	1,037
Trapp M S	9,814	81

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Traverence C C	3,904	
Travers A G	23,049	94
Travers C A	6,753	
Travers P M	9,243	420
Travers S G	69,762	20,461
Travers S M	14,243	
Trayler C A	31,280	1,030
Trayler S E	19,545	
Treherne J D	28,602	1,915
Treliving A M	33,001	
Treliving D A	16,930	
Tretiak M D	24,315	4,275
Tretick S R	11,999	
Treverton M	22,016	
Trevillion J A	4,718	70
Tribe B J	20,549	
Trigg W M	6,852	47
Trimark K M	12,098	1,087
Trimble E	41,537	3,564
Trimble E L	25,064	
Trimble J	4,622	
Trites R B	16,210	2,190
Troke B D	30,989	1,346
Troke C	14,171	
Trommeshauser H	12,451	
Tronsgard K K	30,178	1,321
Trott J L	8,473	593
Trotz A J	4,689	
Troyer S	32,278	1,867
Trumble J E	9,727	
Truscott L A	21,179	
Tschauner P	15,549	
Tsui S	21,028	559
Tucker P	18,305	
Tuomi R A	15,022	2,273
Tupper P J	22,054	751
Turanski M	29,130	64
Turcotte C J	23,134	
Turenne J C	29,569	
Turgeon P J	1,932	
Turlock G	19,095	
Turnbull J	8,093	273
Turnell L A	9,885	
Turner A L	20,309	
Turner C	33,010	
Turner D C	30,335	823
Turner E C	30,354	468
Turner J	18,233	
Turner J A	21,699	960
Turner M C	29,554	1,316
Turner S	20,717	
Turton C M	21,542	
Tuson J R	6,163	
Tuttle M J	1,022	11
Twemlow M M	22,016	379
Twidle A	19,512	627
Twist C M	19,559	
Twocock W	18,402	
Tyacke D A	29,355	
Tyler R M	21,488	
Tyler R J	4,043	
Tymo A M	10,572	1,816
Tyrell B E	19,574	2,197
Tyrrell V A	4,295	
Tyson J	33,028	2,795
Ubeda C	2,887	
Ubels J	19,688	
Uhryn T	25,400	1,783
Ulevog S J	16,840	
Ulmer F M	5,490	173
Ulmer J H	24,932	
Ulyett V M	26,185	2,203
Underhill D	15,781	434
Unger L L	14,689	
Ungerer S	24,932	268
Unrau J	19,537	
Upham C A	20,296	1,354
Uppal R	17,196	
Upton L M	20,804	
Ursan M J	319	
Ursel J I	22,016	644
Utu A P	19,485	
Vachon A	12,773	
Vachon Y	22,054	1,048
Vaillancourt C M	29,677	
Vainionpaa L R	19,590	
Valliers R J D	19,252	
Van Camp L	28,740	1,176
Van Der Eerden A	454	
Van Der Sande B L	24,439	3,062
Van Driesum D	965	
Van Horlick S	10,535	258
Van Niekerk L	30,178	
Van Prattenburg M	20,601	
Van Rheenen K	1,390	135
Van Ryssel P	7,118	
Van Sickle D	26,059	2,178
Van Tassell E M	18,031	
Van Woerden H J	24,986	262
Van Wyngaarden J	15,964	
Van Zandwijk F	30,178	2,032
Van-Der-Beke G	29,800	
Van-Driesum A	30,178	205
Van-Loo D A	23,511	
Vanbeek P A	21,777	
Vandalen T	24,855	
Vander Deen S	756	
Vander Maaten J A	272	
Vander-Pol H	37,576	1,292
Vanderelst J	9,849	
Vanderheiden L	18,756	
Vanderhorst B A	36,194	2,788
Vanderkracht T E	18,453	
Vanderleeden G	29,507	911
Vanderveen S A	29,824	763
Vandeveen D E	21,301	
Vandriesum D A	11,118	611
Vandriesum R	29,601	1,340
Vanhumbeck D J	18,806	
Vanichuk R	17,525	
Vanlerberg C A	1,540	
Vanloo D M D	31,701	
Vanloo T	21,871	
Vanness M	12,368	44
Vanoord L J	25,544	852
Vanos W T	29,346	
Vanstraten B J	1,074	
Vanwerkhoven D R	19,355	
Vardy C L	10,969	434
Varga Deidre J	21,480	
Varga R	29,454	703
Varndell G A	24,932	2,029
Varner D G	12,413	228
Varona A V	24,686	764
Vaughan J	15,024	
Vaughan J J	26,728	1,774
Vaughan L A	28,723	2,991
Vea S A	17,871	
Veale G G E	6,852	209
Veerkamp E	19,566	
Veit S	31,485	7,365
Velikovsky V J	22,137	
Velji S	9,198	
Vellguth U	30,122	1,943
Venn P A	19,559	
Verch W M	15,344	76
Verdiel T	25,700	874
Verdolaga L	14,750	46
Vernie K M	18,295	53
Vernon J H	2,391	
Versfelt J	36,761	6,128
Versteeg E L	6,644	
Vessey A L	21,908	1,249
Vetter L	17,139	
Vibar M	27,593	
Vibe J B	29,565	4,012
Vidas R	5,202	
Vigier S M	14,563	
Village H	18,671	65
Villamin F R	24,932	63
Vincendeau N	300	
Vincent E J V	10,508	
Violini L M	37,611	1,377
Vistaunet M	20,696	
Vitkay B	17,124	
Vlug Y	25,387	1,563
Vogan T	21,207	
Vogel B	24,864	
Vogt D A	25,292	8
Volk H A	30,884	1,706
Volkers P N	2,984	
Vollet J D	19,559	
Volpatti N D	10,364	523
Voogd H	4,766	
Voogd J H	22,016	
Voorhoeve C A	2,948	123
Voth Kendra L L	7,623	314
Vuignier P A	23,468	297
Waddell P H	31,011	8
Wade J P	35,665	1,004
Wadman J A	21,281	592
Waelti E G	24,932	291
Wagar L	9,286	6,903
Wagner A	2,416	
Wagner A B	3,920	
Wagner J I	18,355	
Wagner L	7,482	
Wagner M E	33,079	1,339
Wagner S D	284	
Wahl G R	14,143	1,262
Wai K	1,626	
Walden K	24,175	430
Waldron S	15,987	294
Walenstein J L	4,958	
Walker A L	13,402	158
Walker B J	19,146	4,203
Walker D W	30,178	1,817
Walker J	34,360	
Walker K E	26,134	
Walker K H	22,486	
Walker L A	19,085	
Walker L A	19,652	
Walker L J	18,673	316
Walker M D	19,857	811
Walko J	19,301	
Wall J	17,152	
Wall W A	41,657	1,625
Wallace E J	26,059	
Wallace P	7,746	735
Wallace R A	30,857	1,382
Wallace R N	23,307	2,768
Wallace S M	7,969	
Wallach K E	941	
Wallin C A	14,722	
Wallis S A	13,140	1,312
Walls J L	8,068	948
Walls K	17,623	
Wallwork G	1,168	
Walmsley G	33,178	4,350
Walsh B M E	30,082	119
Walsh I H	19,674	
Walsh T C	23,154	
Walsh T D	4,227	
Walter K	19,840	49
Walters G S	16,773	
Walters L A	29,261	2,893
Walton T	7,465	
Wand D T	31,315	
Wandler D L	1,845	
Wang C	30,137	1,471
Wanless D	13,075	
Warburton W P	37,041	966
Ward-Hall M A	20,023	1,279
Ward J M	43,719	1,150
Ward S J	3,226	
Wardle J D	20,578	132
Wargo R	43,171	278
Warneboldt D	19,437	1,683
Warner A J	21,583	287
Warner B C	296	
Warner K	13,471	
Warner L C	11,184	
Warner R A	19,855	2,210

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Warren C D	22,762	
Warren J	8,732	97
Warren J H	3,585	
Warwick M	30,968	1,411
Waterfield F E	31,739	
Waterhouse B L	19,595	
Waterhouse T	26,279	
Waters B	22,991	1,358
Waters J	29,725	632
Watkins H G	29,374	
Watley D L	22,363	1,015
Watling J	19,616	
Watson D L	15,611	1,084
Watson I H	34,484	609
Watson L	9,408	253
Watson L	11,027	2,129
Watson R J	30,364	
Watt R B E	4,813	
Watters J	29,612	
Watts A	24,251	
Watts R J	24,311	900
Wayn D	21,549	222
Wearing P	10,111	
Weatherbee K A	19,618	
Webb C L	13,860	479
Webb F G	18,495	
Webb G K	34,838	979
Webb J M	12,995	511
Weber G F	21,305	4,304
Weber M E M	22,075	507
Weber S M	17,257	269
Webster W A	24,932	40
Weckwerth M A	22,779	2,128
Weedon J	911	
Weeks K J	28,472	
Weetman P J	1,804	160
Wegelin E P	31,739	4,171
Wegener E	3,661	273
Weima K	22,424	1,054
Weir M A	20,421	
Weir M L	94,596	
Weir W K	20,958	190
Weisgerber M	11,581	4,327
Welch J M	17,133	
Welch K E	26,754	123
Welcome A A	31,829	690
Weller J B M	20,299	
Wells C C	37,438	
Wellwood B	26,078	484
Welsh S M	23,619	
Welton J	24,493	1,730
Wendland J G D	26,265	115
Wendover J	26,855	1,103
Wener L	22,499	570
Wenezenki L B	39,339	10,169
Wengel A E	16,158	195
Weninger L C	20,441	112
Wennerth A	18,143	
Werner K K	31,170	3,963
Wersta K G	11,973	
Wertz H	16,391	8
West J A	664	
Westall J M	19,559	
Westcott L	22,380	
Westerman B	18,738	8
Western G S G	22,462	
Western I H	33,001	
Westman N	11,788	
Weston D M	30,729	
Weston W W	40,747	4,666
Whalen D J	19,545	
Whalen M A	23,566	544
Wheeler J	25,082	1,024
Wheeler J S	1,232	
Wheeler R R	719	
Whidden M J	12,117	443
Whieldon M J	18,670	27
White C L	2,618	
White E P	14,711	286
White E A	18,496	2,013
White H	18,699	
White L	16,688	
White L L	20,099	
White N C	21,231	
White S E	23,734	793
White S M	20,118	459
White W V	5,818	632
Whiteaker K J	20,916	
Whiteford H	19,561	918
Whitehead S	16,857	
Whitman J	31,663	181
Whitmarsh H A	19,010	168
Whitmore D	11,580	
Whitney D	7,298	
Whittaker G	31,737	682
Whitwell R J	1,107	
Whitworth B	19,554	
Whyment J	30,759	
Whysker A J	18,399	1,108
Whyte M J	29,413	
Whyte P	19,358	
Whyte S	21,004	
Whyte T E	11,124	
Wicentowich J	15,129	
Wicentowich K A	7,700	169
Wick T L	33,005	
Widdicombe C	628	
Widmer F E	665	
Wiebe J	30,588	1,850
Wiebe L	21,914	
Wiebe L M	24,127	10
Wiebe S	22,564	
Wiedeman R E	21,061	2,318
Wiens D U	14,790	719
Wiens G P	24,482	454
Wiens S L	22,404	1,583
Wiese B K	21,044	
Wiese S A	18,441	
Wiggins B C	26,253	2,848
Wiggins C	20,327	538
Wight A B	4,221	
Wilander C	24,924	113
Wilander C M	21,531	
Wildam H	35,577	71
Wiley B R	22,302	1,486
Wilford L	19,376	8
Wilk G J	10,842	
Wilkes L V	20,401	99
Wilkie D	29,712	2,594
Wilkins C L	25,160	479
Wilkins M	7,430	
Wilkins S	30,379	1,383
Wilkinson L V	20,271	147
Will J	16,997	72
Willan G J	22,016	
Willan S M	21,853	
Willems R M	60,154	6,310
Williams B A	10,709	
Williams B J	21,094	
Williams C	20,527	
Williams C R	22,428	2,996
Williams E M	34,864	196
Williams F D	16,375	
Williams F M	24,630	2,737
Williams G D	11,747	
Williams L	23,163	
Williams L	24,932	639
Williams M J	19,545	
Williams N	10,925	686
Williams N E	29,969	2,775
Williams N E	32,988	38
Williams P M	10,378	
Williams R	19,453	740
Williams R	24,359	5,451
Williams R	12,597	552
Williams R	21,243	
Williams S A	23,985	899
Williams S L	5,374	
Williams T B	37,766	1,371
Williams V A	8,392	
Williams W	20,308	33
Williamson G C	21,607	8
Willick A B	2,266	
Willie J P	38,723	8,536
Willing B	23,940	1,096
Willis S M E	5,836	
Willman D	24,879	
Willoughby N M	15,253	5,251
Willows W A	12,029	2,320
Wilmot R	32,106	712
Wilsher M M	24,932	
Wilson A	20,653	23
Wilson A	17,152	
Wilson B	19,843	
Wilson B	24,932	606
Wilson B E	20,391	567
Wilson B G	11,915	
Wilson B M	37,576	2,045
Wilson B S	20,181	
Wilson B	11,018	
Wilson C R	26,846	
Wilson D	6,853	
Wilson E	26,691	1,446
Wilson H A	15,293	
Wilson L A	111	
Wilson L D	39,481	547
Wilson L G	24,932	609
Wilson M L	26,067	2,053
Wilson P D	30,308	3,391
Wilson R L	39,386	6,426
Wilson S A	16,882	
Wilson S A	16,174	2,188
Winchester J G	36,239	5,609
Windle D	15,370	386
Winkler D L	19,906	
Winkler E A	12,812	640
Winrob B	15,418	
Wintemute M J	30,212	3,003
Winter B-A	17,899	
Winter D G	24,932	532
Winter J E	14,020	1,217
Winthrope V A	15,899	110
Wiseman J	23,943	13
Wishart L	29,261	551
Withers B E	31,699	2,333
Wittmack W	6,554	
Wittmyer P L E	13,931	2,064
Wiznuk M M	18,769	389
Wodham C	20,256	747
Wolfe R	7,983	
Wolkosky G K	28,785	994
Wolsey G	23,059	752
Wolsey M	2,926	
Wolters S	23,168	34
Wolverton J E	41,492	684
Wong A R	33,514	1,118
Wong A S M	20,082	1,443
Wong A P	8,462	
Wong B	24,944	156
Wong C R	20,119	
Wong H	29,221	779
Wong J	24,932	519
Wong K S H	31	
Wong L	11,465	
Wong L H L	14,936	
Wong L K	1,964	
Wong M	20,929	
Wong M	19,559	
Wong M F	21,691	
Wong S R	29,573	
Wong T	30,178	2,776
Wong W	15,157	416
Woo J	22,793	
Wood C E S	30,846	2,312
Wood C H	34,953	2,782
Wood D L	29,554	
Wood G	30,829	4,353
Wood J E	6,743	
Wood J W	29,454	1,696
Wood M	2,729	
Wood P M	21,119	191
Wood S M	1,646	
Wood S	3,861	

MINISTRY OF SOCIAL SERVICES AND HOUSING — Continued

	Salary $	Travel $
Wood S	6,164	1,092
Wood W R	30,065	1,494
Woodcock H J	6,415	132
Woodfall M	24,932	153
Woodland R M	24,932	109
Woodroff D J	21,984	966
Woodrow A	17,797	
Woods A	21,370	
Woods J	27,503	240
Woods S L	26,991	
Woodward D W	30,178	1,071
Woodward P E	55,999	605
Woodward S	27,296	160
Woollard D R	35,269	1,752
Woollends J M	30,254	861
Woolsey W J	35,130	4.652
Wootten H J	20,119	
Work M	18,446	
Workman C J	19,783	
Worobets D	5,822	
Woudstra C E	5,736	
Wourms D I	5,461	
Wray B P	29,436	526
Wren D	30,178	2,622
Wright A J	30,928	767
Wright D	24,932	637
Wright D L	19,559	
Wright G L	1,018	
Wright J E	26,752	928
Wright J M	23,087	423
Wright J M J	21,356	
Wright M	30,178	1,275
Wright M J	22,557	1,503
Wright P	23,134	275
Wright S	98	
Wright S L	24,882	97
Wuensche M W	30,385	2,368
Wunderlich D	9,230	
Wunderlich L C	18,591	
Wurst G F	22,016	418
Wyatt B	30,208	754
Wyatt D	958	
Wyer D H	36,416	
Wyer J S	22,086	
Wylie R J	22,735	
Wynn I C	15,408	
Wynn W B	12,880	
Wynne L D	12,877	163
Wynnychuk S	20,437	
Yakel E	14,244	1,410
Yamada M	13,324	
Yanish K D	16,642	
Yaremchuk M C	73	
Yargeau C E	12.252	
Yarmie L C	21,300	
Yarmish M	3,070	
Yates G	24,899	25
Yates L K	21,715	671
Yausie K L	14,413	43
Yaworski D	11,866	
Yee M	5,729	1,308
Yeh R	27,252	
Yelland A	6,493	
Yelland O	37,179	14
Yellowback B	23,270	
Yeoman V	22,856	1.550
Yerburgh R E B	30,546	1,919
Yeung A	7,258	
Yewell M	34,582	92
Ylanen E	2,148	
Yochim L	31,291	461
York H G	8,930	1,154
Young A	560	
Young B	30,178	735
Young B	29,346	2,115
Young C A	9,208	
Young C J	29,053	
Young D	36,738	6,534
Young G A	18,821	28
Young H	2,489	
Young J	24,932	
Young J F	30,647	
Young J M	7.818	
Young M	24,879	
Young M C	28,764	1.523
Young W	26,134	1,943
Younger S D	18,030	
Younghusband F	22.977	
Younghusband J N	30,895	
Yu G	20,257	11
Yuh A S K	30,178	1,308
Zacharias G E	7,195	492
Zado J L	20,409	55
Zado S	20,166	
Zaharichuk B	20,620	880
Zaharuk L	20,049	
Zajanski C M	19,909	
Zakouras T	29,367	2,065
Zander K A	357	
Zaniol L K	8,095	
Zarelli H	24,932	
Zator A	24,695	
Zavaglia E M	5,031	422
Zeeman M E	7,081	
Zen E	24,932	40
Ziegler J K	4,598	
Zilinski G	4,926	
Zimmer M J	29.501	
Zimmerman B	21,376	48
Zimmerman D C	13,880	
Zinck P	3,623	
Zindler C	17,900	1,079
Zirul S J	20,251	
Zorn P L	18,516	268
Zumpano F	38,157	3,182
Zutter A	24,908	166
Accrued pay	584,430	
Unallocated benefits	22,099,523	
Transfers	293,385	179,766
Totals	136,246,876	3,524,069

MINISTRY OF TOURISM, RECREATION AND CULTURE

	Salary $	Travel $
Richmond Hon C H Minister	11,626	2,743
Reid Hon W E Minister	19,657	6,321
Horsey M E U Deputy Minister	79,927	32,419
Abbott D N	7,050	22
Adams J D	6,505	383
Adrian V L	15,574	
Aikins A	6,819	
Allan I F	3,608	
Angrignon M J	3,679	
Apland B C	6,505	710
Argue F K	21,680	2,476
Arkinstall C M	2,669	
Arney E A	3,679	
Baceda B M	16,834	35
Bacon A A	7,050	
Bains M K	4,242	
Ballou J A	16,050	
Barkley W D	10,185	3,560
Barnes L V	30,519	1,467
Barr J	3,274	
Barron P L	9,828	
Bateman J L	36,850	1,138
Bates E J	3,679	
Bawtinheimer M A	8,938	729
Beaulac W B	25,174	4,326
Beischer S D	3,679	38
Biccum D M	4,388	209
Billings M L	3,851	
Bishop W E	4,705	
Bolzner S	5,507	
Bouchard J	5,007	339
Boulding K M	1,243	
Brand W R	5,793	
Branden S I	11,506	
Brickwood K A	5,990	580
Bridge P A	11,361	
Brittain J	398	
Brochu J	3,046	
Brodie P	19,028	
Brokenshire D H	20,489	258
Brownscombe M	4,768	
Brownsey G R	8,206	1,557
Buchanan J H	5,753	
Buckley S C	3,647	
Bundt C A	3,893	
Burch P E	4,459	
Burg D	19,630	
Burnett R S	32,933	1,931
Burr L F	333	
Byers R A	7,503	
Byrnell D G	230	
Caird P C	1,389	
Callow J	3,274	
Cameron G E E	6,242	1,932
Campbell C K	9,343	1,261
Campbell J	4,128	485
Campbell P	20,096	502
Campbell R W	6,505	904
Candy R N	5,017	299
Cannings R A	7,050	236
Cannon D A	1,568	
Cardin J A	3,427	
Careless V A S	5,078	75
Carter C J	24,300	247
Carter K L	7,532	
Carter W L	50,886	6,997
Cason C M	3,711	101
Cawdell B C	3,927	547
Ceska A	5,753	
Charlton A S	7,777	574
Chechik M A	5,259	1,064
Chidley J	3,136	
Christmas E A	6,860	
Chulka S A	564	
Clackson B K	38,821	9,434
Clark P D	21,402	
Clelland S F	667	
Coates J M	1,058	
Colthorpe F S	29,554	4,142
Condrashoff N I	4,768	
Connelly J M	3,341	
Cooke M B	7,575	115
Cooper J M	5,036	
Copeland W J	40,227	7,257
Corley-Smith P	5,828	231
Courser T D	17,762	
Cox K A	4,836	
Cronin L L K	41,128	8,269
Curren G	3,947	311
Currie D	5,167	
Currie S H	2,908	
Cuthbertson S A	8,060	
Cuylle F S	14,920	
Cyr J I	1,599	
Da-Luz I M	1,592	
Damke G	10,920	
Datoff G D	3,127	
Davies D A	3,044	
Davies L	1,587	
Davis M E A	2,926	
Davis N L	4,300	
Dawson J H	38,654	477
Day P E	3,136	
De Vink H	5,017	
Denbigh H A	5,044	
Dennison G M	33,681	9,417
Dhamani P B M	4,207	
Dibnah L B	5,375	
Diemer H L	7,344	2,437
Dixon L L	8,125	
Doering M	23,123	620
Doherty C M	3,136	
Dornik D M	30,268	6,247
Doswell J A	59,326	24,557
Dulley J	11,018	
Duncan S C	1,468	
Dykes R H	18,142	541
Eade T E	2,825	
Escott G	419	
Evans A L	5,991	
Evans J L	22,563	
Evans N B	4,970	
Eversole L J	5,167	284
Fawthorpe D E	6,368	1,058
Fekete R A	17,761	
Ferguson K A	23,722	
Fichtner J R	6,624	
Fielding G J H	4,570	
Fielding T G	9,232	1,880
Fisk E M	311	
Flach R E	4,511	
Florian M L E	5,181	
Follows S V	18,930	
Forman S D	4,232	
Forrester B D	7,935	
Foster J G	4,768	
Francis C D	17,678	
Francis D Y	3,274	371
Frank C A	2,197	
Franklin A	3,937	
Frazer L L	9,556	
Frew H L	5,165	
Frey P R	7,439	305
Friederici E V	6,443	
Friedli L E	27,720	
Froescul J L	8,566	29
Fugate M A	3,041	
Fugler B A	5,017	486
Fullerton R	12,775	
Fylling I	18,436	
Gallacher D T	10,055	1,398
Gardiner A J	459	
Garrison K	37	
Gibb E M	3,947	
Gibbs R E	5,553	137
Gibson B M	3,679	878
Gonsalves F	21,069	3,526
Goodwin C J	6,097	
Graham C M	4,391	
Graham W A	2,014	
Grant M E	7,050	
Graves A D	5,357	670
Green G D	5,240	13
Greene E J	52,210	1,858
Greene M M	7,818	
Greene V J	64,218	9,614
Greenley J D	3,679	
Griffin R B	5,078	255
Griffith C M	6,242	569
Grimes L E	3,652	
Grimshaw L A	18,729	
Haeussler D	3,746	
Haggarty J C	6,570	64
Hamilton S R	2,207	
Harms D B V	18,227	
Harper G B	8,156	
Harris B A	1,716	
Hasell J A E	8,020	2,498
Hebda E M	3,679	
Hebda R J	6,254	100
Hebdon V	3,669	
Henderson D	45,740	5,469
Henderson D M	47,991	2,276
Henderson G M	19,666	
Henderson J A	7,797	154
Hewitt C A	7,080	1,367
Heyward V J	6,990	
Hill G	23,127	3,329
Hill G R	6,242	2,242
Hillman D J	4,768	
Hives T	8,051	
Holding L A	4,026	972
Hollands G R	7,535	
Hook W D	36,719	4,913
Hoover A L	7,050	56
Hosford H V	4,914	
Houghtaling Y E	3,576	
Howg D	4,577	
Hubensky C	4,507	
Hubensky L	655	
Hudson V L	19,224	89
Hughes G W	6,254	
Hunter J A	408	
Huntington D E D	3,441	
Huot W J	6,505	
Hussey F	39,066	11,027
Inglis R I	6,400	36
Inkman D V	12,393	
Iredale J	4,929	
Irvine R J	9,158	2,736
Irvine S E	5,326	241
Isaac A M	8,663	
Ivens L	3,527	
Jacobsen E J	26,208	2,516
James A M	5,914	
James E C	4,061	161
Jekubik B M	21,126	464
Johnson M Z	5,204	
Johnston N L	5,404	987
Johnston S A	7,532	
Justice R	3,470	
Karman M T L	3,679	
Keddie G R	5,753	
Kelsey B W	12,360	6,432
Kennedy D J	3,679	
Kennes L M	5,060	
Kerr A W	7,344	1,190
Kershaw D H	6,943	
Killeen J M	3,679	
Kiyooka S L	5,624	
Klafki J M	7,640	
Klear K	3,011	
Knote H	3,576	
Kool R	7,212	292
Krahn E	5,424	
Kuluah B A	3,679	
La Brosse J A	19,741	361
Lambert P	6,505	
Lamoureux R D	5,445	1,532
Lancaster D	4,577	

MINISTRY OF TOURISM, RECREATION AND CULTURE — Continued

	Salary $	Travel $
Lang G J	3,460	
Lawson J	42,920	11,280
Leduc E A	6,242	177
Lee B A	35,842	2,317
Lee J H	47,163	7,173
Lemon R H	47,936	10,892
Leonard L L	11,847	
Levine R D	1,122	
Lewin N D	3,851	
Lewis R V	20,611	5,620
Lewis Z H	5,753	
Leyland M M	4,026	
Lightburn S	3,851	
Lindal V E	6,242	3,098
Lindsay D S	5,404	839
Loat G W	42,352	823
Long L L	21,583	297
Looney R J	6,254	
Loy T H	5,827	
Luxton G	4,426	
MacDonald E A	2,008	
MacFadyen P	5,204	
MacKenzie R J	7,050	
MacKinnon J M	6,242	2,671
MacNair P L	7,050	661
Maddalozzo C E	6,999	
Mailloux D	11,111	4,613
Majcher J	40,321	8,820
Martin A	17,698	
Martin P T	8,948	218
Maundrell P	7,081	2,118
McCooey D M	6,242	603
McDonald P	3,441	
McGuigan B H	12,692	16
McKay R G	6,242	1,147
McLaughlin K L	21,059	316
McMurdo J	6,505	
McNair B	443	
McNair J F	4,990	
McNall M C F	5,060	
Mengerink M M	3,576	
Menzies G R	5,806	
Metcalf J	9,738	685
Miles B L	2,416	
Miller E H	8,017	
Miller K L	22,049	398
Miller N	17,233	
Mitchell A H	21,694	
Molinaro T E	4,768	
Morgan A E	5,753	
Morley D	5,742	
Morris B O	4,800	124
Morten E M	77	
Mothershead K L	21,310	60
Muckle A	1,327	
Mumford C L	9,655	
Mumford J	5,637	
Murray S	3,576	
Nagorsen D W	5,753	
Nagy W	3,679	
Neary K J	6,383	253
Neufeld D	46,755	4,268
New M J	4,577	
Newsome L A	5,711	
Nichol J A	3,404	
Nielsen C	18,644	1,274
Niemann A	5,499	
Noga D L	3,571	178
Nott P R	4,768	
O Neill K P	18,099	1,899
Ogilvie R T	7,050	
Ohman J E	22,824	
Olsen J	19,222	
Orrick S A	22,265	
Oryschak D E	3,679	
Osborne L E	4,281	
Osterby K N	1,589	
Otke A B	7,673	924
Pagel K D	35,051	1,743
Palfrey T R	7,359	132
Papoutsis C	4,083	
Parke C A	4,913	
Parker D N	5,753	135
Parker S	13,812	7,540
Parton V L	19,328	
Paterson J A	4,747	
Patterson R G	5,753	134
Paul T A	5,080	
Paulin M L	990	
Pavlick L E	5,753	
Pawlowicz L	257	
Pearson L	7,604	50
Pearson S	3,576	
Peart R W	8,390	
Peden A E	7,050	
Pedlow K E	5,311	
Pelletier J G	4,859	465
Pepper M	20,539	4,177
Peppler J C	7,050	572
Peters K	3,245	9
Petrina S J	309	
Pettigrew M	4,405	
Pfister D	15,357	
Phillips A A	3,199	
Phillips L D	3,385	
Pickering C O	2,590	
Pike D D J	4,869	86
Plain W	9,531	
Porter V A	4,768	
Powell G R	4,768	92
Premischook J O	7,249	2,954
Price J G	1,057	
Prince A A	16,791	
Rafferty P	7,586	488
Rafuse K H	4,768	
Rama M D	1,846	
Ratzlaff P J	5,810	
Rebalkin C	4,214	195
Rempel S D	5,376	135
Renshaw-Beauchamp R	5,760	95
Rhodes J	3,670	
Richardson A M	19,096	
Richardson J	6,242	1,266
Roberts N G	1,305	
Robertson S	6,942	4,251
Robertson W	3,851	
Robinson K S	3,751	
Ross A M	18,596	
Ross M J E	4,768	1,258
Russell S L	9,854	24
Sadik M	3,341	
Sage G D	7,904	
Saintsbury D M	9,468	2,114
Savard B D	4,768	
Schaefer W C	4,316	
Schafer E W	4,179	
Schuring R J	31,567	474
Scott C M	5,553	
Scott P M	6,967	
Seivewright M	3,044	
Shannon K L	13,396	
Sharpe R A	4,949	261
Shearer C M	1,568	
Shinkawa T	4,416	
Skillings R	6,242	3,317
Slots D G	3,679	
Slydell C	8,379	
Smith J E	2,307	
Smith J P	3,044	
Smith M S	11,228	141
Smith M W	4,259	
Smith W F	4,002	
Smith W W	6,242	2,883
Smyly J H	5,553	
Spencer A J	3,576	
Spinelli J M	10,066	
St Laurent T	4,334	
Stadt W L	3,851	
Steen R A	5,404	1,276
Stephen E J	4,426	
Stephens A	5,957	169
Stevens J A	3,555	
Storey B F	4,878	
Stothart J A	7,856	79
Stothart P K	4,801	
Strickland C	30,268	8,532
Suttill D W R	5,513	
Symes L L	12,039	
Tarasoff D W L	6,505	30
Taylor D R	3,598	669
Taylor M E	5,060	
Thomas L M	1,384	
Till B G	4,861	95
Timothy V	22,741	5,916
Tivy R P	36,930	7,924
Tokarski T P	3,136	
Tomljenovich D A	25,174	5,438
Toy J	11,530	
Trim L I	3,274	
Trowsdale J N	11,291	
Turcotte B A M	18,405	
Turner R D	6,254	504
Tyrrell C G	4,768	
US/British Citizens Payroll	50,393	
Underwood S A	3,902	170
Van Haaften A	12,560	3,571
Veillette J W J	5,522	
Vermette A W	11,563	
Verwoord J M	32,766	3,223
Vesey P A	21,134	885
Vincent V R	4,725	
Vinton K R	5,404	174
Virtue M	6,858	300
Von Bremen M V	127	
Von Hahn J A	6,905	
Wallace D E	4,696	551
Wardrop J R	6,505	238
Warren D G	7,213	
Waterer S L	10,825	1,332
Watson S L	3,679	
Webber H A	4,517	
Wells J D	3,398	
Wells L M	6,001	
Weston J W	5,359	259
Whitbread I D E	4,971	
White D D	39,066	11,112
White D W	4,768	
Wiebe T S	6,784	212
Wiksyk D L M	4,026	
Williams B J	8,191	
Williams G D	8,804	
Williamson D G	6,254	994
Williamson P D	4,476	
Willis J T B	33,758	17,793
Wilson C A	4,768	
Wilson C D	17,641	
Wilson C P	13,411	
Wilson J R	18,963	243
Wilson S M	4,183	
Wilton D N	6,305	
Windt B	7,024	
Winter J R	7,188	765
Wood C T	4,768	1,092
Yates R A	7,439	2,100
Young V J	3,679	
Zarb M	4,870	
Zurosky K N	5,710	413
Unallocated benefits	2,057,741	
Transfers	6,300,282	302,259
Totals	12,944,824	712,426

MINISTRY OF TRANSPORTATION AND HIGHWAYS

	Salary $	Travel $
Fraser Hon A V		
Minister	18,818	1,279
Michael Hon C C		
Minister	12,465	3,179
Johnson T R		
Deputy Minister	81,455	17,885
Aarts A P	32,637	4,715
Aasland T A	24,658	
Abbott J E	24,963	
Abbott M C	23,245	
Abbott R P	29,323	
Abbott R R	27,384	123
Abear B G	28,114	363
Abel C R	29,492	477
Abel K T	8,468	
Abrahamson F T	22,910	
Abrams A F	28,955	5,292
Abshire M J	21,875	
Ackerman E H	26,352	188
Ackles B D	25,399	
Acres J D	7,777	468
Acton D E	22,077	422
Adair W E	68	
Adam J A	23,103	
Adams C M	9,179	
Adams C R	27,688	
Adams F W	28,333	167
Adams G	23,303	
Adams J	23,498	337
Adams L C	24,091	
Adams M	25,664	
Adams M C	25,374	
Adams N M	23,301	
Adams P A	12,369	
Adams R E	42,323	
Adams W A	24,594	
Adank J C T	33,592	252
Addison J B	36,019	1,449
Addison R A	24,855	
Adems H	20,104	
Adlkirchner L K	13,519	
Adrain P S	1,084	
Ady G E	7,939	
Aeckersberg S T	6,286	
Aftanas S	25,941	
Agar A L	27,927	
Agar L	19,673	33
Agoston C A	20,461	358
Agoston T F	6,944	
Aguillon F W	26,346	
Ahlefeld G F	24,985	90
Ahola R W	34,403	765
Aikin R L	3,489	
Ainsworth L	35,237	269
Aitken K W	6,931	402
Aitken R M	3,547	
Aitken S	27,917	3,731
Ajas R	34,487	422
Alaric W L	25,494	
Albers D J	15,535	120
Aldcroft W D	6,764	
Alderson N R	32,177	336
Alexander B F	37,597	2,019
Alexander B L	33,699	
Alexander C E	19,316	106
Alexander C W	34,946	
Alexander G H	1,969	
Alexander K H	30,179	120
Alexander K S	30,539	
Alexiou M S	11,940	
Alexis D	24,323	
Alexis M J	20,381	422
Alexis P D	36,573	
Alfstad L D	7,990	
Algate C D	8,612	
Algate W J	29,688	1,503
Alger G H	37,503	
Alger M G	2,746	
Ali L	28,326	
Alimonti D	22,873	72
Alix J A	34,890	

	Salary $	Travel $
Allain S A	8,063	
Allan D R	20,108	
Allan F E	14,462	
Allan R	27,104	1,004
Allan R G	26,022	121
Allan S L	21,730	1,981
Allan W N	37,855	
Allemeersch P	29,242	141
Allen B	27,946	2,018
Allen C F	26,197	
Allen D	17,824	
Allen D J	29,500	
Allen G A	27,304	149
Allen G R	44,263	
Allen N J	32,507	154
Allen P	19,425	177
Allen R N	5,385	
Allen S R	11,652	
Allen W G	30,445	203
Allen W S	37,974	
Allin D G	25,123	409
Allsop J P	4,669	
Almack R J	24,732	1,523
Almas G J	21,006	
Alsop T	29,106	123
Amirault K T	6,038	
Amundson O	25,131	
Amy G R	47,486	9,811
Amy M J K	23,282	
Amyott J A	20,585	
Anctil M J	22,052	271
Andersen D H	16,998	
Anderson A M	23,214	
Anderson A W	23,289	
Anderson B C	27,710	8
Anderson C W	26,805	
Anderson D	21,485	
Anderson D E	25,443	
Anderson D F	28,216	826
Anderson D J	23,730	1,319
Anderson D J	7,882	
Anderson D K	27,414	
Anderson D M	13,842	2,322
Anderson G	21,640	
Anderson G E	20,882	277
Anderson H J	24,105	227
Anderson H K	21,750	
Anderson H W	27,224	
Anderson J A	2,435	
Anderson J B	26,429	1,271
Anderson J C	22,997	622
Anderson J M	19,088	
Anderson K E	17,519	
Anderson K J	25,314	
Anderson L E	29,518	
Anderson L J	28,159	
Anderson M C	19,548	57
Anderson M W	24,523	91
Anderson R B	28,816	132
Anderson R G	21,784	
Anderson R I	28,215	
Anderson R W	23,266	243
Anderson R W	8,714	
Anderson T H	5,491	
Anderson V A	1,399	
Anderson V A	4,249	
Anderson W G	25,295	
Andiel B G	4,315	
Andrade E	2,834	
Andreassen D W	25,091	
Andrews A B	22,782	1,322
Andrews L	29,278	
Andrews M J	27,267	125
Andrews S G	7,788	
Andronick P W	23,554	
Andruchow A	25,857	
Angel J J	41,953	
Angel R A J	28,704	
Angelillo D	23,041	1,402
Angelozzi D	22,811	532
Angrove J F E	20,387	

	Salary $	Travel $
Ansell S A	20,382	
Anthony G	24,275	275
Antifaeff N	27,829	959
Antoine A	27,530	
Antoine M	22,479	
Antonsen A S	679	
Antrim D E	23,358	
Antrim L	28,924	163
Antrobus A	50,755	4,780
Antrobus A J	8,152	
Apellanes A T	20,993	8
Appleby A W	23,086	
Appleby J M	24,444	
Appleby L J	26,925	181
Apps G H	25,402	
Araki H	27,284	515
Arcand A F	7,411	
Archer C J	22,839	
Archer L M	32,767	2,053
Archibald G	13,018	
Archibald R D	24,253	
Ardies G M	16,127	
Arksey S H	21,268	
Armatage B W	24,305	
Armit C	20,118	
Armit D	2,987	
Armstrong B	19,631	
Armstrong D	33,250	62
Armstrong K	19,511	
Armstrong K	7,359	
Arndt C A	9,360	
Arneson G A	28,378	996
Arnet K L	19,928	36
Arnett G	27,389	2,445
Arnett R A	28,506	
Arnold C A	33,193	1,791
Arnold D	36,677	
Arnold D K	19,848	
Arnold R W	25,557	1,818
Arnot A R	23,939	
Arnott D K	35,008	
Arnott J A	20,283	
Arnott K H	47,299	359
Arnusch J A	25,301	
Arponen S	28,480	
Arthur G	20,157	
Ash G A	22,921	
Ashton T M	23,784	7,268
Aske B A	3,392	
Askew R G	36,960	852
Askew R M	9,023	
Assoignon E	40,102	
Astra C R	9,126	
Astra O	29,139	830
Atchison D V	23,303	13,615
Atchison M B	24,316	
Atkins A J	8,914	
Atkins A R	47,488	
Atkins B	37,409	
Atkins B	22,056	
Atkins G F	23,696	255
Atkins R J	27,624	1,638
Atkinson C E	22,182	728
Atkinson M	892	
Atkinson W D	26,857	
Attwood A T	20,108	
Attwood S	27,109	
Atwood M	25,591	8
Aubert C A	4,588	
Aubert R E	25,445	
Audley N W	15,384	
Aune A	26,516	16
Austin B D	25,420	1,785
Austin D	2,178	
Austin J B	7,682	
Austin W J	5,987	
Autio C A	12,388	
Averill R B	32,873	347
Avery S A	3,214	
Avis T M	863	
Aviss K A	34,729	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Ayotte J Y	4,218	
Baal P	29,739	2,647
Babakaiff H D	5,528	
Babakaiff N N	11,665	74
Babcock M W	14,550	
Babic B Z	7,455	
Bachand C L	1,108	
Bachand P	2,267	
Bachman D E	30,398	7,835
Bachynsky W M	26,255	5,033
Bacon M D	30,952	
Bacon R A	21,226	24
Bacon W A	18,776	
Badalucco G	36,040	
Badge M A	18,903	
Baerg R R	33,627	3,728
Bagan L	28,255	
Bagg G	27,135	
Bagg M E	33,540	339
Baggs P W	29,714	2,377
Bagot T R	51,509	3,950
Bagshaw A	25,898	
Bahuaud A M	23,649	
Bailey B	35,251	
Bailey B E	30,539	
Bailey F	15,071	
Bailey G A	25,428	592
Bailey R W	29,442	381
Bailey W J	9,746	
Bain D	38,735	
Bain R A	38,386	
Bainbridge R A	27,210	151
Baines A M	20,458	
Baines D M	36,896	
Baines L J	27,456	370
Baird G M	32,506	1,219
Baird J A M	31,252	2,804
Baird R D	22,810	
Bajkov P	27,713	
Baker A M	9,292	
Baker C J	13,117	
Baker C R	24,591	
Baker D J	20,559	
Baker F L	6,905	
Baker H M	7,359	1,028
Baker J W	13,390	
Baker R L	26,648	960
Baker W G J	24,733	4,308
Baker W M A	34,826	4,557
Bakka D E	16,711	
Bakker J	75	
Bakker S J	18,272	
Balbirnie W G	29,707	
Baldock L	6,139	
Baldridge A C	2,072	
Baldry M H	23,484	
Baldwin G F	30,667	216
Ball A G	20,995	
Ball W R	53,507	10,720
Balla J P	28,161	
Ballard M	26,086	1,314
Ballinger G A	19,668	97
Ballinger S A	32,576	
Ballinger S L	2,687	
Balogh J	28,693	
Balogh L	28,584	
Bambrick W G C	23,981	
Bancroft M C	367	
Bandura R M H	26,005	237
Banfield K	27,661	
Banham S D	23,570	1,027
Banks M W	1,811	
Banks R W	30,745	363
Banks W H	31,876	1,016
Bannister M L	25,020	
Baptiste D	6,072	
Baptiste J W	4,578	
Barager M	26,055	
Barager M R	30,607	
Barber C C	27,938	
Barby H G	31,005	

	Salary $	Travel $
Barcelonne M	25,794	79
Barclay E A	19,548	
Barclay W A	23,427	
Bare F J W	26,804	
Bargery B H	4,148	
Barker A	23,177	123
Barker B	27,285	2,168
Barker P M	26,100	243
Barker R	26,777	368
Barker W B	23,645	
Barlott L A	18,390	
Barlow D T	1,811	
Barlow G	43,826	280
Barlow N W	26,900	
Barlow S	8,340	
Barlow W A	32,491	272
Barnard K	26,474	626
Barnden A M	397	
Barnes A J	19,626	
Barnes B L	35,881	
Barnes C T	28,574	588
Barnes P	44,948	6,775
Barnes P M	15,481	
Barnes R A	25,751	
Barnett W C	5,452	
Barnewall B	40,274	350
Barney J D	22,191	
Barnswell W	19,241	
Barnum L A	6,815	
Barr A	5,206	
Barre J	17,396	8
Barrena R R	5,328	
Barrett B C	9,779	
Barrett L M	3,774	
Barrett S W	19,075	
Barrette D G	34,474	
Barron S A	20,117	
Barry A	26,676	1,085
Barry M E	24,055	751
Bartel C	21,452	437
Barthel W E	42,164	
Bartholet B	13,725	
Bartholet E J	23,545	
Bartlett W R	22,849	
Barton E	25,233	
Barton G D	10,391	43
Barton V L	25,600	82
Bartsoff L	27,533	6,085
Baruta A	16,008	143
Barwig B B	130	
Basic M	8,606	
Basich D	27,133	
Basil C	8,284	246
Basso L	14,856	
Bateman G	25,547	151
Bateman G J	24,247	
Bates K G	15,808	270
Bates R I	6,838	
Bathgate B G	26,381	
Batjer D F	26,838	
Batt W	34,765	
Battinelli K P	24,117	
Battle S	20,988	
Batycki B	18,630	
Batyi N M	23,575	
Bauer J F	23,235	
Bawden M	6,073	
Baxter C E	31,059	582
Baxter R	30,439	136
Baxter R A	21,070	
Bay J	25,552	14,274
Bayles R M	14,154	
Bayne P R	28,850	
Bayne R R	2,336	
Bayntun T C	48,137	348
Bays K I	21,571	276
Beacon R J	25,180	
Beal D R	20,242	
Beall P E	15,235	
Beames B H	32,976	
Beare R E	23,225	

	Salary $	Travel $
Beaton J	20,018	55
Beaton P A	21,157	125
Beattie A S	25,017	
Beattie J H	25,060	
Beattie J S	36,851	
Beatty R J	12,408	
Beaulac D J	28,727	151
Beaulac D M	25,843	
Beaulac K	11,298	2,937
Beaulieu A L	25,239	8
Beaulieu B J	26,518	497
Beaulieu S D	32,821	
Beaumont D R	12,417	630
Beaupre R J	8,992	
Beauvillier B J	26,569	
Bebek C	22,303	
Bebek F M	19,559	
Bebenek J E	23,755	414
Bebington P R	34,736	
Becelaere D M	13,881	
Bechthold R P	26,714	149
Beck B G	26,813	296
Beck G A	27,412	
Beck H	25,651	
Beck R	4,962	
Becker C	24,933	
Becker I M	8,191	77
Becker L J	4,110	
Becker N	25,071	
Becker R J	28,163	1,066
Beckerley G W	21,072	2,270
Beckerley J	17,766	
Bedard A N	40,269	
Bedard P M	25,062	967
Beday J P	31,945	2,833
Beddington J C	29,692	
Beech B L	7,824	
Beenen J A	9,623	8
Beers N P M Jr	12,422	125
Beeson C E	29,530	297
Beggan D	20,119	
Beggs G E	23,381	2,012
Beggs S M	26,293	
Behrner D A	28,152	568
Beischer W C	24,419	
Belanger C	34,540	
Belanger R W	23,668	
Belgrave R D	31,106	
Belisle J	3,674	
Beljanski J	18,881	
Beljanski M K	1,884	
Bell D	9,590	
Bell D G	25,416	
Bell D H	25,958	123
Bell D W	5,771	
Bell E W	27,001	97
Bell F	27,205	78
Bell G R	13,658	287
Bell H E	33,348	249
Bell J B	39,019	
Bell J E	20,276	
Bell J F	34,937	143
Bell R C	32,165	7,051
Bell R E	25,488	8
Bella D J	26,644	
Bellefontaine C A	4,722	
Beloin J J	26,743	1,669
Belsky B D	19,548	
Belway F L	17,552	9,355
Bendickson R C	30,233	
Bendis L J	25,443	
Bengston E S	44,529	3,539
Bengtson T F	12,339	
Bengtsson L A	28,466	2,145
Benko G	22,942	
Benner D R	19,228	
Bennett A N	43,302	1,235
Bennett B E	23,628	
Bennett C Ken	10,744	442
Bennett D P	23,770	
Bennett F J	25,558	81

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Bennett G C	6,395	
Bennett G M	20,554	
Bennett M J	14,176	
Bennett N R	40,358	2,024
Bennett P T	23,218	
Bennetto J D	36,168	2,671
Benney G M	24,724	
Bennie R W	22,734	
Benoit F D P	32,402	272
Benson D C	2,102	
Bentham D M	22,514	
Bentley A W	26,122	230
Bentley D	24,208	
Bentley D K	33,856	
Benum B P	15,074	4,235
Berardone A	22,999	
Berarducci R D	21,811	
Berdan L L	13,163	817
Berg D	9,947	
Berg D A	9,996	
Berg E A	30,183	502
Berg E V	22,164	664
Berg S J	25,719	
Bergen D J	23,524	
Bergen E T	857	
Bergeron R P J	28,361	496
Berget B	6,150	665
Berglund M V	31,990	2,686
Bergren E	26,527	
Bergstrand E A	23,878	352
Bergstrom B A	38,901	
Bergstrom B L	28,256	
Bergstrom K L	26,803	
Bergstrom R G	5,610	
Berkey E L	33,622	689
Berkhout T M	19,225	
Berlin G M	5,055	
Berlinger C	27,564	
Bernier B R	23,871	43
Berntsen P E	13,561	
Berry S D	25,287	
Bertelsen G	14,821	
Bertelsen J	26,962	
Berthelet P	23,646	1,051
Bertram J B	35,203	
Bertrand L	21,590	
Besinger F J M	26,751	
Bespflug K E	55,230	7,029
Besse G C	10,745	
Besse G H	9,543	
Bessette N A	24,477	
Best G P	28,240	915
Best R R	19,019	
Best R R	224	
Bester H J	31,962	53
Bett E R	25,764	
Betts L G	20,453	1,126
Beveridge R W	29,431	
Beverley Rex R	4,973	
Beyer P G	28,498	85
Bezdeck R L	10,582	
Bezzegh J G	36,123	
Bianco C B	24,548	
Biccum L T	34,814	
Bidder F I	27,518	285
Bidochka K G	2,692	
Bie F S	22,016	
Bieganski A K	22,556	1,288
Bieganski A T	29,662	1,194
Bielech E S	22,741	
Bielefeld H H	19,682	450
Bigattini M G	23,202	
Bigham F M	11,098	
Bigler C L	37,493	
Biglow L I	17,888	
Bilcik A	26,722	225
Bilcik G	1,368	
Bilcik K C	24,075	
Bilkhu A	8,490	
Bill R S	12,165	
Billwiller J P	25,862	
Binette R A	24,253	
Bircsak M G	27,476	78
Bird A D	27,625	
Bird C	28,013	454
Bird D E	22,088	
Bird R	2,305	
Birk J M	6,480	
Birkett A G	31,027	
Birkett K	9,770	
Bishop A F	26,196	272
Bishop J W G	21,324	729
Bishop M C	41,578	
Bishop M P	27,268	
Bisset D L	35,710	
Bisson A	26,493	4,425
Bisson J	27,591	515
Bisson M J	28,089	298
Bitte R J	3,375	
Bizuk B G	25,293	
Bjork K R	26,165	
Bjornoy J A	26,754	
Bjornson G E	27,749	
Black D	1,757	
Black G W	27,092	59
Black J A	23,413	
Black J P	28,020	
Black R F	35,537	
Black V	27,870	
Blackburn D G	36,488	
Blackey G J	37,333	
Blackey J H	48,021	5,936
Blackman A W	28,183	
Blackstock G R	25,239	
Blackwell D J	2,710	
Blackwell R A	28,084	444
Blagdon T	41,645	1,476
Blaine T A	24,778	
Blair J R	23,278	
Blair Jane P	12,183	
Blair T J	24,325	
Blair W	22,647	
Blais P	14,998	
Blake L	3,595	
Blake M F	25,969	
Blake W E	24,936	
Blanchfield G T	25,187	
Blanco E E	22,391	4,514
Blaney B F	27,117	312
Blaney C G	8,264	
Blank C B	5,573	454
Blankenship T	30,850	
Blaschuk C M	34,614	2,135
Blasko G W	26,680	619
Blatchford L M	18,761	895
Blatt N H	6,764	
Blaus D E K	20,551	2,021
Bleackley A Y	20,108	
Blencoe S R	19,363	
Blight R J	27,377	1,589
Blishen A	28,687	1,023
Bliss C E	23,722	
Blixrud R G	22,622	633
Block K T	8,418	
Blogg G E	28,701	
Blokker M N	1,728	
Blokker P F	34,807	6,344
Blomgren D L	19,998	
Blonarowitz C J	31,303	
Blondin S P	1,564	
Blumenauer R A	36,548	
Blumhagen A J	25,772	
Blundell G	35,498	
Bobicki A	41,704	
Bobroske W A	40,212	921
Bock-Philipps W V	24,168	
Boden S J	26,640	
Bodger D W	4,714	
Bodnar A W	41,942	1,245
Bodnarchuk A J	34,612	625
Bodnarchuk D K	11,719	
Bodnarchuk J P	33,341	3,122
Bodnarchuk M A	13,510	
Bodner J A	33,784	
Boettcher K	4,612	
Boggs G E	9,808	
Bohan T E	28,198	399
Bohmer H W	36,787	1,300
Bohmer L G	27,502	1,539
Bohmer R J	27,124	22
Bohn M	1,426	
Boissonneault M L	31,033	5,170
Boisvert G A	17,143	210
Boivin D	19,128	
Boivin L G	1,116	
Boizard D R	22,447	123
Bojczuk D	27,135	1,482
Boley W J D	23,926	
Bolleman J	35,743	366
Bonare A J	39,972	1,665
Bond D	20,079	
Bonderoff L N	25,642	
Bonderud A W	20,850	
Bone C W	10,533	
Bone T W	31,670	834
Bonekamp G J	25,777	
Bonham K	26,949	
Bonk C	8,813	
Bonn F K	31,530	
Bonneau A	35,638	191
Bonner G W	28,606	
Bonner J A	25,287	
Bonner M M	20,629	
Bonner O E	27,131	
Bonser P J	50,537	12,422
Bontron D	24,366	75
Bontron F	24,575	
Bontron T A	32,787	
Bonwick G W	19,503	2,152
Boomer J E	10,334	
Boon D A	26,669	
Boorer I	27,592	852
Boorer K A	22,359	
Boorman T R	27,096	
Boothman A E	29,900	287
Boothman A P	10,651	544
Borgun B R	7,854	
Borgun L E	25,809	191
Borkowski D J	31,915	
Borle J H A E	28,986	1,040
Borloz M	15,914	
Borman G E	32,885	
Borshowa F	4,501	
Borthwick C M	16,949	
Borza A	22,047	
Bose W B	27,878	249
Boser P W	23,711	102
Bosinski G F	25,109	244
Bosshardt J	23,505	
Bostock E D	14,067	
Bostock K A	23,830	
Bostock M J	21,435	1,335
Bostock M J	5,091	
Bot J C	31,807	3,928
Boteju K I	39,525	395
Bothamley E D	22,028	
Botrakoff J	11,026	
Botterill R C	10,394	
Bottle E	26,433	
Bottle H R J	35,674	
Bouchard G	33,138	
Bouchard J W	24,880	
Bouchard R B	26,780	351
Bouchard S M	11,597	
Boudreau J J	25,125	
Boudreau P	32,787	961
Boudreau R C	499	
Bouillet A	14,694	
Boulega H	24,827	
Boulton D	37,508	4,360
Bourdon W D	24,990	
Bourgeois F L	25,090	1,558
Bourget J M	23,220	314

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Bourget M A	19,480	
Bourget P D	5,179	
Bourgoin O R	17,722	
Bourhill T	29,880	
Bourne I	28,459	
Bouthillier A R	9,143	
Boutilier L F	23,962	
Boutwell D G	21,278	
Bovill M J	1,531	
Bowcott M A	8,612	
Bowen D R	27,071	105
Bower D L	6,078	
Bowers D R	31,767	
Bowes A E	29,115	638
Bowlby V A	44,178	
Bowler P R	30,076	180
Bowra J	9,396	
Boxem J	27,000	
Boychuk F W	27,515	
Boychuk L L	17,593	
Boyden H R	28,240	
Boyer H H	24,317	126
Boyes D R	25,287	
Boyes F C	22,935	
Boyko V S	23,703	
Boyling J A	23,493	
Braacx A	26,662	
Brace G A	29,180	
Bracken J R	9,795	
Brackett C J	18,852	157
Brackett H D	23,799	
Brade P L	2,785	
Braden H D	11,396	
Braden M J	27,756	2,573
Braden N E	25,298	
Bradford L E	284	
Bradford M A	23,997	
Bradford S L	26,543	
Bradley K S	27,989	340
Bradshaw M A	17,715	161
Brager S C	21,164	
Bragg M A	19,450	
Braida L O	24,785	
Bramah W C	24,042	
Branca P J	24,456	32
Branden R L	23,579	293
Brandt M O	8,624	129
Brandt R E	27,659	271
Brard D J	31,800	9,282
Brasch A W	26,662	
Bratt J H	22,595	
Braun C	23,230	
Braun K	9,363	
Brawn C C	30,405	
Breakwell N	2,178	
Breault K S	19,384	
Breault M E	4,302	
Brecknock M H	26,645	103
Bredl G R	4,670	
Breedveld S M	6,427	
Brekke N B	26,412	
Bremner H	23,980	1,838
Brennan D W	1,582	
Brenner E F	26,838	609
Brenton E M	33,942	
Brereton M P	24,257	
Bretecher D	27,053	
Brethour M G	30,147	120
Brett J D	25,144	
Brett P A	22,651	563
Brett P H	54,401	8,702
Brett R G	23,336	
Breurkens D L	20,453	191
Brewer A J	26,034	
Brewer G P	25,277	
Brewin R L	37,538	1,020
Brewster T	20,262	501
Brickwood C H	25,546	8
Bridge R A	13,344	
Bridge R P	6,775	
Bridgewater G	19,919	378

	Salary $	Travel $
Brietzke M J	25,872	
Briggeman L F	24,311	
Briglio J	28,237	811
Brillinger C D	19,717	20
Brink G M	531	
Brinkworth W M	24,981	626
Brisco D	17,147	
Briscoe M G G	28,236	221
Briskham C R	34,655	
Britch G	24,455	
Brittain D W	26,194	150
Brittain J	5,504	
Broad G R	25,279	1,877
Brock J G	26,816	2,410
Broddy L A	63,354	10,443
Brodie M L	19,548	
Brodman C J	6,251	
Broekhuis G M	26,890	
Bronson G R	26,035	100
Brookbank K G	24,618	119
Brooks C G	20,020	291
Brooks D J	29,868	977
Brooks E C	30,515	
Brooks J W	26,693	
Brooks R S	23,787	
Brophy M	1,867	
Brophy T	22,663	
Brosnikoff C N	23,721	
Brosseau H	23,764	
Brough B R	13,095	
Broughton R E	32,224	385
Broughton R R	16,207	83
Brouse D A	17,697	
Brouwers E F	22,322	
Browell R V	25,988	3,841
Browell R W	8,624	
Brown-John J W	26,907	
Brown A	21,994	
Brown A C	49,567	1,302
Brown A N	6,104	
Brown Allan C	51,711	10,185
Brown B G	33,168	4,881
Brown B R	10,362	
Brown B W	8,370	
Brown C W D	32,380	1,007
Brown D	23,243	
Brown D	22,122	
Brown D E	36,923	
Brown D K	27,324	216
Brown D S	26,816	
Brown D W	26,893	543
Brown E D	10,743	
Brown G B	25,174	1,323
Brown G C	5,737	
Brown G L	22,041	
Brown G W	48,200	4,947
Brown H R	24,562	97
Brown H S	10,608	
Brown I	4,172	
Brown I C	29,725	5,616
Brown J A	437	
Brown J C	25,058	249
Brown J M	7,477	
Brown K L	1,811	
Brown L A	2,625	
Brown L G C	34,858	
Brown M	17,142	
Brown M E	40,049	7,676
Brown M S	12,468	
Brown M J	36,699	2,298
Brown N	14,883	83
Brown P T	9,353	
Brown R A	27,512	70
Brown R J	8,663	
Brown R P	25,852	
Brown S	1,224	
Brown S	25,431	390
Brown T S	22,377	1,094
Brown W R	22,428	120
Browne B D	33,072	
Brownhill R H	19,843	

	Salary $	Travel $
Brownlee H E	2,216	
Brownridge P D	28,876	
Bruce A G	18,435	
Bruce G M	23,325	93
Bruce J R	3,369	
Bruce J W	28,407	3,553
Bruce P D	1,171	
Brugger M W	37,360	
Bruhs A A	25,615	1,005
Brulotte R M	24,597	
Brummell S D	25,215	
Brummund G H	8,192	
Bruneau M G	1,091	
Bruton G B	23,824	
Bruun T A	13,899	
Bryan M P	28,285	
Bryant D H	25,787	700
Bryant H W	23,589	705
Bryant J	26,842	349
Bryant R J	29,404	
Bryck M	12,746	
Brydges S D	17,899	
Brynelsen K	37,072	392
Buchanan B C	27,899	
Buchanan R G	36,596	4,591
Buchanan R J	24,062	
Buck B	9,155	
Buckel A W H	32,608	4,046
Buckham B R	29,273	1,277
Buckingham R W	32,021	2,519
Buckle D C	26,698	914
Buckle J L S	54,533	3,284
Buckley D A	35,222	
Buckley J J	26,834	
Buckley M B	14,498	
Buckley M C	40,094	407
Buday M E	11,586	
Budd R	27,133	
Budd S I	1,439	
Budden D P	9,112	
Budvesel J	5,754	
Budvesel J	29,268	1,098
Budzko E	27,613	1,028
Bueckert R L	25,287	
Bueno J	11,717	
Buettner B R	15,173	1,106
Buettner R H	40,354	9,983
Buhler J E	26,549	
Bukkos A	33,897	
Bukta G W	26,889	
Bulcock D L	1,490	
Bulich B	27,105	
Bulk A S	19,491	
Bulk M A	26,377	
Bull K G	24,607	
Bull L K	19,548	
Bull T J	24,089	
Bullard J R	33,111	911
Bullivant L G	39,525	
Bulmer W	14,412	286
Bumstead D	7,482	
Bumstead D C	25,135	159
Bunce H	25,934	
Bunce J L	20,098	
Burbridge G W	8,053	
Burdeniuk E J	31,978	2,452
Burdett R E	24,538	
Burdett R M	19,724	
Burdikin D C	23,149	
Burdyny D M	20,547	5
Burechailo Z A	31,604	2,269
Burger C H	5,999	
Burges D F	37,538	2,618
Burgess D A	19,512	
Burgess R J	10,239	
Burgess R O	31,012	7,549
Burgess S M	22,661	3,335
Burgess T J	37,606	3,277
Burgoyne S F	27,976	
Burke J E	16,461	16
Burke R F	21,711	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Burnett H J	23,051	1,147
Burnett R E	34,138	5,768
Burns F V	25,790	
Burns I L	20,702	
Burns L	21,981	
Burnstein S R	25,239	10,432
Burrows R G	37,865	
Burt G L	10,964	
Burt S G F	35,787	1,904
Burton B D	2,686	
Burton R R	9,168	
Burton S	51,502	6,674
Burtwell D L	18,759	
Busfield A M	18,483	
Bush A D	35,010	123
Bush D A	15,976	2,078
Bush W E	20,551	
Bush W J	8,373	
Bushill B J	9,483	
Buskey L A	11,703	
Buss L	15,605	
Busse B N B	4,881	
Bussey H R	23,589	2,058
Butcher R D	4,198	
Butler-Cole A C	27,516	
Butler D B	36,360	13
Butler J A	14,089	
Butler M F	28,323	143
Butler R B	29,767	
Butler S	19,011	
Butler S B	5,350	
Butterfield E G	31,943	519
Butterworth P J	2,322	
Buttrey A G	24,841	
Buysse M J	25,559	
Byer J A	24,360	401
Byer R B	24,455	393
Byers D L	48,473	918
Byers V J	42,067	2,590
Bylica G N	25,720	
Byng D	33,374	1,089
Bynuck J J	42,105	
Byrd W A	24,908	
Byrne P U	34,642	231
Byrnes P D	23,149	
Cadden R M	29,971	
Caddy J V	7,884	
Cade R G	30,829	362
Cadger P	43,857	1,807
Cadieux R J	3,670	
Cadrin K L	17,699	
Cadwell G	27,525	435
Cahill T E	9,685	
Cahley D	25,855	
Cahoon R Y	26,782	345
Cail M J	34,950	
Caillet D M	25,228	
Caillier L B	7,130	
Cain La	7,966	
Cain P A	4,842	
Cairns S W	24,748	95
Caissie D J	26,168	368
Calabrese M	4,799	
Calbick W B	31,458	327
Calder C V	23,821	558
Calder R D	27,402	1,290
Calder W L	8,582	
Calder W W	33,290	
Caldwell A R	25,364	176
Calen D J	25,627	
Callaghan A F	17,131	
Callaghan J R	42,972	16,502
Callander G W	26,109	24
Callander K	30,699	
Callbreath M A	33,440	2,191
Callbreath S L	102	
Callieou E	18,171	
Calvert V	9,965	3,407
Cam A A	31,710	1,209
Cambridge A C	827	
Cambridge L M	23,358	
Cameron A D	100	
Cameron D	38,937	77
Cameron D R	27,398	
Cameron E M	19,591	161
Cameron G L	19,010	
Cameron I D	23,628	
Cameron L H	7,836	266
Cameron R G	28,139	
Camilli G H	30,384	8,535
Cammidge M E	6,651	
Campana R A	23,673	
Campbell A	3,900	
Campbell A A	13,654	
Campbell A R	24,682	8
Campbell B C	26,801	
Campbell B E	12,679	374
Campbell C G	24,562	16
Campbell D	25,192	2,182
Campbell D B	28,409	
Campbell D C	23,642	
Campbell D G	24,618	363
Campbell D M	11,456	
Campbell E B	29,198	1,058
Campbell F R	24,116	
Campbell J C	24,857	
Campbell K P	24,874	1,440
Campbell L F	14,125	
Campbell L S	29,938	95
Campbell M F	27,923	8,798
Campbell M R	32,012	2,589
Campbell R A	8,877	
Campbell R A	28,544	
Campbell R L	21,085	
Campbell R W	35,266	
Campbell T L	6,715	
Campbell W V	19,646	
Canfield K	34,697	
Cannon F E	9,852	
Cannon G	23,188	1,928
Canuel T R	6,203	304
Caouette D G	4,771	
Capnerhurst R	23,467	
Capp B J	16,743	
Cappus D M	12,759	
Caravetta S	25,284	
Carbone R M	19,507	
Carey A J	28,025	1,548
Carey D G	1,751	
Carfrae B D	20,205	
Carley M A	21,066	
Carlick J	28,495	250
Carlick M B	1,349	
Carlin R J	8,761	
Carlow J M	17,827	
Carlow N R	23,554	
Carlson A E	27,152	
Carlson B F	28,836	
Carlson B L	10,553	
Carlson E C	25,790	
Carlson E L	24,883	350
Carlson G A	18,306	
Carlson N W	25,163	
Carlson P G	31,723	177
Carlson S L	10,276	
Carlson T E	26,644	2,864
Carlson T T	7,706	
Carlson W C	38,112	
Carlyle S	19,807	8,100
Carmichael B	23,585	
Carmichael G M	19,133	
Carmichael J E	23,710	
Carmichael K J	26,533	
Carnell J	32,855	
Carnie H G	32,040	
Carnie I L	24,658	
Caron E L	12,449	
Carpenter J M	20,767	42
Carr D W	10,108	
Carr P J	65,638	2,699
Carr T C	25,695	
Carrelli R	26,119	1,046
Carrie M A	8,304	
Carrie R T	19,037	
Carrington D M	28,896	
Carroll S B	37,653	6,384
Carson B	8,670	
Carson D R	25,321	
Carson N G	576	
Carswell D	27,021	
Carter G R	8,490	
Carter H N	28,249	
Carter L J	7,422	
Carter T F	23,581	
Carter V	32,850	
Cartie C T	32,317	
Cartie H R	28,693	
Cary A G	14,740	
Cary R M	4,444	
Cary W O	33,800	589
Caryk J R	10,040	
Caryk S	20,162	72
Caryk W J	17,591	758
Casavant R A	28,957	
Casavant R V	7,129	
Casemore B W	27,625	188
Casey R P	35,493	1,261
Cash J S	12,778	9,113
Casorso M	25,936	
Cassell D M	28,049	
Cassidy R T	25,907	
Castle B L	1,786	
Castrucow M A	34,249	
Castrucow M P	36,254	
Cattermole A A	25,503	543
Catton L M	17,282	39
Causey G D	10,728	
Cavanagh R J	34,735	5,347
Cavanaugh W E	20,997	2,078
Cave R A	1,885	
Cavill D L	20,881	348
Cawdell C	18,795	
Cayer J P	23,265	
Cech G J	11,352	
Centanni F	22,794	
Centanni L	21,983	
Cepicky M V	47,972	1,787
Chadsey B D	30,627	1,635
Chadwick L E	20,014	104
Chadwick R	40,132	
Chadwick R J	42,652	
Chaffee R D	38,894	
Chalmers J P	27,025	
Chaloner T D	3,781	492
Chamberlain A D	25,641	685
Chamberlain A W	28,962	
Chamberlain D N	27,781	1,060
Chamberlain N C	20,701	1,111
Chamberlain N W	26,878	
Chamberlain T R C	24,613	
Chamberlin H F	21,711	
Chamberlin P	26,693	360
Chambers D G	22,733	
Chambers F O	33,061	
Chambers M	9,238	
Chancellor K V	16,222	
Chandra S	29,001	575
Chang L	16,917	61
Chang W	34,571	
Chantler W R	1,829	
Chaplin D R	32,544	1,508
Chapman A W	27,052	
Chapman R A	29,874	1,008
Chapman R L	52,625	10,722
Chapman R S	6,290	
Chapman S C	8,042	
Chappell A	19,837	
Chappell W D	36,060	366
Chaprun P	29,230	911
Charest R B	18,825	422
Charette L F	23,876	8
Charles C C	231	
Charlesworth J F	25,614	76

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Charlesworth P J	28,394	
Charlie L B	22,694	
Charlton J R	23,502	
Charlton M R	19,883	
Charlton W G	22,633	969
Chase B E	21,034	57
Chase B E	22,587	125
Chase L	31,876	1,622
Chase R J	29,067	73
Chater D W	28,802	1,518
Chatha B S	18,944	
Chatt C A	14,703	
Chatwin J E	6,550	456
Chauhan J	35,586	
Chauhan J W	27,531	
Cheadle C M	18,231	
Chechotko S D	15,804	
Cheeke D G	20,097	
Cheesbrough W	34,215	
Chenail D M	4,009	
Chenoweth J J	28,755	1,514
Chenuz C A	10,292	
Cherbo R P	25,628	
Chernenkoff T	25,702	
Chernoff W D	26,154	477
Cherrington-Kelly A	30,300	
Cherris R	2,111	
Chervenka T C	24,355	
Chester H D	23,363	4,645
Cheveldeaw A D	32,995	
Cheveldeaw D L	14,892	
Cheveldeaw W	35,909	
Chiarotti T	28,475	1,904
Chiasson E C	5,562	
Chiasson E L	7,832	99
Chignell G L	33,347	1,080
Chisholm A B	33,676	
Chisholm D	50,284	
Chisholm D B	30,744	
Chisholm D J	16,503	
Chiu P K	36,709	128
Chmelyk S M	27,446	
Chmielewski J C	14,572	
Choma J E	7,999	
Choquette M M	28,580	
Chornoby D E	16,847	
Chornoby P E	23,175	144
Chow C L	27,618	
Chow D M	10,576	
Chow J	27,232	
Chow W S W	22,097	
Choy A P	28,096	
Chrisfield R A	8,146	
Christensen D S	13,018	
Christensen F H	58,474	3,363
Christensen L J	7,046	
Christensen O U	7,905	
Christensen P G	26,299	626
Christensen S C	44,901	6,729
Christensen T C	27,029	1,202
Christiansen K A	16,043	
Christianson D	30,357	262
Christianson I L	27,822	626
Christie T J W	25,301	
Christie T W	21,852	261
Christl M V	16,234	
Christy T C	24,817	
Chura D J	30,697	138
Church G R	31,347	634
Church J P	8,652	24
Churchill D A	27,325	
Churchill D W	28,233	340
Churchill L J	40,617	6,941
Churchill T D	27,908	
Chursinoff E	22,004	
Ciarniello J E	8,113	7,122
Cienciala E H	25,292	10,053
Cihelka P	23,220	
Cinnamon G	15,944	
Citra L J	423	
Civitarese T E	24,512	2,488

	Salary $	Travel $
Clapp F A	33,616	2,952
Claridge W R	16,551	
Clark G A	51,791	4,605
Clark J H	28,240	329
Clark J P	36,349	7,000
Clark M A	16,617	546
Clark R	12,427	
Clark R E	30,375	1,947
Clark R E	8,664	
Clark R H	23,329	
Clark S D	20,338	78
Clark T A C	26,537	
Clarke B H	12,006	
Clarke C P	25,927	
Clarke D A	30,569	2,147
Clarke F S	19,550	
Clarke J W	31,781	
Clarke K R	18,266	
Clarke M A	1,083	297
Clarke R	27,007	
Clarke R	23,205	
Clarke R D	29,699	
Clarkson R	410	
Claussen D R	8,651	
Claussen T J	32,590	
Clay A W	23,378	422
Cleary B J	25,297	795
Clease L A	17,275	711
Cleave B	3,167	
Clement B J	28,806	
Clement J P	2,319	
Clement K A	25,488	
Clements A	23,261	
Clerke M J	31,320	
Cleve W	34,421	
Cleveland E	25,607	504
Cline D B	33,910	904
Cline J	15,315	38
Close K E	27,025	
Close R M	31,512	
Clough A R	23,474	78
Clough D	10,853	
Cloutier T A	26,447	280
Clovis R W	36,892	1,702
Coates J F	30,976	
Coates M	32,394	
Coates R D	44,083	3,375
Coates W R	30,064	3,644
Cobbledick G W	4,615	
Coburn K C	22,861	
Coburn M L	36,590	
Cochran J	28,284	
Cockerill A C	30,965	158
Cockerill C M	1,097	
Cocks J A	21,552	
Codrington E L	27,162	
Cody J D	18,886	161
Coe O G	26,178	
Coelho J M	22,010	
Coffey R E	32,782	
Cohrs J A	8,383	
Coldicutt G	25,019	
Cole B N	905	
Cole D M	23,729	
Cole H M	15,512	
Cole J V	32,043	393
Cole R M	27,133	
Cole T	376	
Coleman E D	15,941	
Coleman W K	18,886	33
Colenso M N	26,032	768
Colgan D V	29,582	
Colgan J A	49,652	1,629
Collard J D	19,534	
Collard L J	19,391	
Collard R C	27,402	1,070
Collett M D	8,653	
Colliar G S	27,090	
Collier C E	28,906	8
Collier H	20,121	
Collington J A	28,901	298

	Salary $	Travel $
Collins A H	27,406	806
Collins A P	21,974	
Collins D G	13,709	
Collins G D	23,438	
Collins H	26,681	363
Collins J W	26,131	
Collins R S	25,179	271
Collins W S	20,272	
Collis D R	20,382	96
Collison M D	40,150	
Colmer D L	18,911	
Colussi J G	21,993	416
Colvin C	19,548	
Colwell H L	26,204	159
Combe R A	15,814	6
Combs L A	20,626	97
Comeau M	126	
Commodore W G	8,919	
Compagna A	26,015	
Compton E H	24,654	
Compton L D	20,080	148
Condotta S J A	23,200	
Conlin R M	20,096	137
Conlon P L	23,639	108
Connah A	28,876	
Conrad R L	98	
Conseiller C F	39,309	247
Constantineau L	26,604	629
Contini J Jr	2,541	
Cook D A	39,576	
Cook J C	27,591	29
Cook J D	20,152	
Cook L D	24,838	
Cook T C	10,997	
Cook V	17,221	
Cooley R A	17,014	152
Cooper D S	10,033	
Cooper G A	20,844	
Cooper G J	22,771	
Cooper J P	22,396	
Cooper M W	33,446	
Cooper R D	33,857	
Cooper R F	22,806	
Copeland G R	17,921	
Copeman J	19,519	107
Copley J C	38,388	
Copp G D	24,279	188
Coppin C A	14,990	
Coppin C M	28,062	
Corak R M	34,961	422
Corak W	31,032	
Corbett B J	29,996	
Corbett R A	25,967	
Corbin W R	6,033	
Corder D L	13,771	292
Corder R J	34,791	8,066
Cordsen S	31,668	
Corey R E	36,345	
Corke D L	35,200	184
Cormier G	2,343	
Cornforth V	16,843	
Cornish F W	26,049	
Cornock A A	29,674	
Corrigan A D	2,622	52
Corriveau P P	31,892	338
Corscadden G A	29,768	
Corsie T L	22,466	1,138
Cosman E A	28,154	109
Cossenas A	19,600	345
Coswan K R J	2,705	
Cote J E P	1,521	
Cotter J E	12,287	
Couch D P	35,794	
Coughlan L L	26,271	259
Coughlan R J	14,123	
Coulson J C	28,123	1,149
Coulter D R	28,241	
Coulter F A	32,905	
Coulter K M	21,567	
Coupland M	38,292	
Courtnall C	15,221	340

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Courvoisier L W	24,290	2,248
Cousineau P J	28,179	
Cousins L C	22,117	
Coutlee O F	23,264	
Coutts W J	21,844	304
Coutu D P	28,166	691
Couture G K	26,385	4,675
Covey H A	32,579	1,390
Cowan R E	26,914	391
Cowan W	8,298	
Cowburn I R	25,032	
Cowden D B	6,496	
Cowell D W	23,668	
Cowen M F	27,957	
Cowen R C	22,822	
Cowie G H	23,735	
Cowie G R	25,874	2,114
Cowles N H	27,894	
Cowley L E	25,419	494
Cowley R D	3,281	
Cowley R W	23,222	
Cowman J G	13,356	
Cownden A R	20,236	
Cownden E M	22,111	
Cox C	19,548	
Cox C J	26,949	1,186
Cox C L	17,071	
Cox D G	20,108	223
Cox J A	28,338	
Cox R K	56,979	
Crabbe R R	28,566	64
Craig B J	28,883	786
Craig D M	802	
Craig G R	23,284	
Craig I W	48,468	7,116
Cramer W	27,226	
Cramp D A	4,253	8
Crandlemire J R	19,608	57
Cranton C W	27,171	
Crate D L	28,560	222
Craven R A	1,663	
Crawford A E	29,091	
Crawford B A	20,054	
Crawford B B	27,110	
Crawford G C	37,103	
Crawley M	4,277	
Cream R W T	32,292	
Creasy D M	29,110	6,877
Creed N A	36,439	
Crenn J O	26,888	
Crichton W H	35,355	165
Crider J R	38,749	
Crispin D J	36,940	
Criss P R	35,396	
Crist B	35,902	
Cristofanetti R T	23,368	
Croal J P	18,304	146
Crocker G E	32,509	2,273
Crockett M D	8,827	
Croll D R	1,081	
Cronin D J	11,340	
Cropley C H	19,481	
Cross D M	26,146	
Cross H D	20,113	182
Cross L P	11,182	
Cross R L	18,786	
Crossley R M	27,684	472
Croswell H H	23,474	
Crothers W	22,494	
Crowston E M	15,429	
Crozier R	31,173	
Cruickshank K C	31,562	105
Cruickshank N H	31,325	
Cryderman A D	32,597	1,918
Csaki F	18,793	
Cubitt W J	24,560	781
Cucksey J K	42,436	
Cudmore D G	39,080	
Cudney J B	11,644	
Cuell W E	23,648	1,324
Culbert L O	27,102	
Cullen D D	24,077	206
Cullen K I	44,920	605
Cullen R L	29,782	
Cullinane B J	23,076	
Culling D	33,280	1,368
Culp C W	28,191	627
Cumiford S	22,504	
Cumming C J	10,524	
Cumming G	23,362	303
Cumming R F	680	
Cummings B G	27,220	
Cummings J	34,396	1,412
Cummings S A	6,337	
Cunliffe D S	48,607	1,246
Cunliffe E B	6,120	
Cunningham D M	22,851	
Cunningham D R	27,717	77
Cunningham J	17,961	496
Cunningham R	21,346	4,389
Cunningham R A	23,518	
Cunningham T	25,176	145
Curiston C R	11,467	
Curiston J R	28,506	346
Curiston K A	27,659	360
Curiston R F	20,058	99
Curnow R L	27,378	
Curr W W	23,987	
Currie D S	27,803	778
Currie M A	17,920	212
Currie T	5,826	
Currie V A	22,191	3,723
Currier P J	25,125	
Curry C L	4,420	
Curry G	23,208	
Curtain J M	17,633	
Cusack D J	1,285	
Cushman F A	9,315	
Cutforth D W	21,566	
Cuthbert K N	25,665	
Cutler D J	7,791	
Cutler E C	13,683	
Cutt S	41,853	3,165
Cutting K R	27,331	2,879
Cwikula W A	28,478	1,052
Cyr D B	5,899	
Cyr I E	25,622	405
Cyr L M	17,821	108
Cyr M I	26,773	413
Cyr R M	3,027	
Czaban S L	21,571	797
Czako A	5,989	
Czernicki J T	10,176	
D'Aoust P G	1,092	
D'Hondt C J	25,001	
D'Appolonia D K	19,009	
Da Luz I M	14,635	
Da-Luz V M	18,173	
Dacey W D	27,661	
Dacre B L	35,270	
Daenckaert B R	37,685	
Dafoe L F	29,211	1,361
Dagasso J A	23,119	
Dagert C P	12,765	
Dagneau M C	8,392	
Dahl G J	12,728	
Dahling B E	2,094	
Dahlstrom C H	23,544	
Daigneault K D	17,812	
Dainard G C	33,793	
Dainard S R	5,119	
Dalby J A	15,499	
Dalby P	19,330	
Dale M I	18,167	
Dales B	22,897	
Dalgas C	5,816	
Dalpre R R	35,545	8,026
Dalton S G	25,212	
Damery D W	26,797	
Damgaard G	37,198	
Dan H S	16,534	
Dan J J	32,464	
Danby R J	25,153	
Dance G	24,981	22
Danczak D K	22,612	
Danczak M H	21,299	
Daniel G D	28,514	
Danielisz A M	19,207	
Daniels B R	32,277	973
Daniels O R	25,384	132
Daniels R M	24,722	
Daniels T R	30,592	
Danielson M W	28,214	2,602
Dankwerth L D	27,077	964
Danroth G R	26,110	
Danvers R	10,793	
Daoust B M	8,849	
Daponte D B	24,323	
Darbon G	22,859	
Darin M D	30,553	
Darling D S	14,468	
Darling G A	28,261	
Darough G B	2,124	
Darychuk G W	3,009	
Darychuk M G	30,320	
Dasanjh A	21,772	4,374
Dash A	31,173	
Dash E K	34,712	
Dash R K	45,821	15,635
Dasnieres P V	53,463	
Daiene W	2,093	
Daub K H	27,122	
Daubner M L	27,395	
Daugherty G C	7,463	
Dauk M	26,939	475
Daumont H	8,017	
Daunes W E	33,291	373
Davey L L	22,005	
Davey R W	30,037	413
David P A	19,068	
David W G	34,826	474
Davidoff F	19,115	940
Davidson A	45,267	5,299
Davidson E P	21,508	
Davidson G D	8,683	
Davidson K	25,209	456
Davidson R	16,964	6
Davidson R	1,157	
Davies B A	24,208	
Davies C J	20,108	
Davies C S	27,920	
Davies D G	15,851	
Davies E G	24,252	
Davies G R	23,040	422
Davies G W	20,685	99
Davies H G	26,668	
Davies P E	44,067	
Davies S R	32,363	1,012
Davies T	22,796	
Davis A L	32,163	366
Davis C	1,533	
Davis D F	27,402	458
Davis D H C	32,959	2,079
Davis E C	24,955	
Davis E R	19,279	110
Davis G J	27,317	14
Davis K C	41,918	390
Davis K D	31,552	631
Davis L	20,239	
Davis L A	25,889	
Davis L B	24,841	
Davis L G	47,207	2,371
Davis P A	3,694	124
Davis S N	22,492	1,397
Davis T A	29,359	
Davison K H	6,767	
Dawson C R	30,070	317
Dawson D A	13,286	299
Dawson G G W	26,676	
Dawson W D	33,710	
Dawson W G	43,631	
Day B D	39,487	6,962
Day D J	27,520	1,292

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Day M D	25,637	
Day M H	20,569	
Day N A	20,120	479
Daykin A S	6,785	
Daykin D W	28,610	29
Daykin N W	28,226	850
Dayus R F	165	
De Jager R F	31,449	
De Plancke M E	13,374	
De Roover J R	30,716	
De Zwaan A A	29,272	
De-Boer L J H	56,968	2,634
De-Craene R R	26,691	780
De-Minns L	18,035	
Deadmarsh W A	24,893	256
Deak W	31,477	
Deakin B J	31,359	696
Deakoff G M	23,838	342
Dean B	23,802	
Dean P J	35,804	
Deane G J	23,510	366
Debalinhard E B	23,465	
Debartolo A A D	23,709	
Debock D W	36,904	
Debodt D	26,646	664
Deboer R W	17,125	
Debolt L A	31,280	
Debolt L M	3,102	148
Deciccio C	36,107	21,383
Decker G D	12,236	
Decker S A	25,287	414
Decker W T	26,644	
Decock K	268	
Decook D F	22,437	
Decorte B G	27,230	311
Decottis T	2,479	
Decraene R	24,944	
Dedels B	29,813	422
Dedosenco R M	10,833	
Dee R E	22,504	
Degner J S	34,286	
Degoey J	9,136	
Degovics S	29,017	4,948
Degraaf W	23,814	403
Degraff R G	28,137	381
Degroot A G	22,187	1,314
Deguglielmo D F	10,648	
Deikoff J J	21,371	
Dekker Lori	21,766	194
Deklerk W	24,351	
Dekteroff J N	11,118	
Delainey D L	32,898	
Delaney K K	27,284	3,016
Delcourt B A	37,134	123
Dell R K	30,941	
Dell W E	25,618	
Delorme T R	6,089	
Deluca L R	7,491	
Delyea H	32,167	138
Delyea L A	27,281	668
Demelo L I P	8,258	
Demers L	9,704	
Demers R W	26,076	
Demeter J M	25,480	
Demmings C	15,163	
Demmitt A R	18,750	
Dempsey J H M	6,840	
Dempsey J M	16,225	
Dempster B J	25,298	
Dempster F A	23,420	
Dempster R J	1,692	
Den-Hoed B	26,676	
Denby E L	17,820	
Denisoff N	25,319	
Dennis A W J	5,082	894
Dennis C T	366	
Dennis J W	3,783	
Dennis K	562	
Dennis K L	18,882	28
Dennis R V	61	
Dennis V C	6,705	

	Salary $	Travel $
Denomey J W	27,463	274
Denomey R	23,791	3,658
Dent T A	29,338	
Dent W H	29,653	
Denton H L	42,591	
Denton W C	14,459	
Depretto M	319	
Der G N	34,871	
Derbyshire P J	31,981	661
Derkatch J L	29,941	397
Derksen C B	4,978	148
Derksen H	27,208	
Derksen M D	137	
Dermody K F	16,740	6
Derrick J A	23,432	
Des Meules D R D	37,062	
Desai D D	26,562	
Desaulniers C	6,035	
Desautels T M	32,694	
Deschamps J W	7,431	
Descoteau D L	16,056	
Desimone A G	32,165	376
Desjardin W J	27,124	
Desnoyers L	722	
Dettwiler W D C	27,148	73
Deutsch J L	43,154	
Devaney R D	23,310	
Deveau C L	21,224	8
Deveau G D	3,556	
Deveau R D J	25,020	
Devine C M	9,697	
Devine D A	89	
Devison G E	9,800	
Devlin A R	14,582	
Devlin D M	10,393	
Devuyst W J	30,585	8,535
Dew D C	27,377	
Dew N J	22,884	
Dewart D	9,585	
Dewick G	17,045	
Dewolf C A	3,701	
Dewolf D	22,104	55
Deyaeger A R	44,263	826
Dhalian M	20,086	
Dhami D S	28,792	8
Diamond S R	11,125	
Dias A	4,793	
Dibblee J C	24,013	168
Dicaire G	28,397	1,369
Dick B	2,216	
Dick D J	43,141	
Dickerson L L	1,567	
Dickie M J	21,489	97
Dickie N G	29,440	476
Dickinson J E	7,700	
Dickson D R	19,621	
Dickson K	7,921	
Didrich M G	25,138	94
Diebert D R	35,374	123
Diehl D K	532	
Dieno E	6,720	
Dieno W W	28,237	510
Diesing D L	26,748	
Dignan L R	34,272	
Dill F B	13,606	
Dillon T J	21,224	
Dimock A C	38,924	3,065
Dingwall R H	27,127	
Dinsdale H	22,696	
Dinter C D	13,962	1,427
Dion K E	6,755	
Dionne D L	24,442	73
Dionne F J	27,135	
Disher D J	27,099	
Distasio G	3,823	
Ditson R A	24,426	
Diwell C A	18,773	
Dixon A C	20,097	183
Dixon K S	16,541	
Dixon K W	25,626	
Dixon R H	43,772	703

	Salary $	Travel $
Dixon R N	29,000	
Doan B J	35,784	
Doane D K	22,219	
Dobbs D A	27,188	
Dobie D	24,220	
Dobson D A	27,269	643
Dodd D W	28,270	238
Dodd R	17,080	
Dodd R R	43,083	
Dodd R W	42,101	
Dodding A	16,983	
Dodding R	26,008	558
Doddridge P E	33,674	
Doddridge S E	21,021	
Doddridge W J	39,684	5,258
Dodds B E	29,091	
Dodds E N	35,180	1,001
Dodds P K	20,119	
Dodds R E	28,208	1,553
Dodge C H	36,005	1,418
Dodgson H	15,684	
Dodman O R	27,347	
Dodsworth D F	43,727	
Dodsworth M J	24,371	140
Dodyk M L T	16,808	
Doebert R A	23,668	
Dohm A J	5,663	
Dohm C P	19,824	
Doidge D J H	27,147	348
Doll K L	35,316	
Dollemore E D	24,162	
Dolliver E A	31,191	
Donald J R	24,738	
Donald M A	25,452	
Donchi M R	23,132	88
Donchi V R	14,640	
Donkersley R J	29,900	240
Donnelly A F	23,653	
Donovan C	20,032	
Donovan M	27,387	409
Donovan M B	20,835	368
Donselaar G	10,762	
Donselaar M D	2,633	
Doodson P J	24,085	
Doody J J	72	
Dorcik F S	22,359	
Dorr L M	26,540	
Dorsey D	22,859	
Dorsey E O	1,404	
Doty L A	35,422	
Doucet R C	25,105	415
Doucette D A	4,461	
Doucette K L	22,500	
Doucette W W	35,538	123
Dougan B F	25,301	16
Dougan J G	36,846	
Dougans D L	16,980	
Dougans D M	14,485	
Doughty D	5,346	
Douglas-Tourner K	26,560	684
Douglas C L	20,192	
Douglas E F	29,949	24
Douglas J	32,264	355
Douglas J V	27,991	
Douglas N M	13,835	
Douillard R A	27,090	1,119
Douthwright L J	11,703	
Dowding G R	3,770	
Dowler L V	29,637	5,381
Downer F S	36,435	
Downing G E	29,952	162
Downing P J	20,507	378
Doyle B A	11,035	
Doyle D J	23,432	
Doyle D P	61,662	3,261
Doyle G W	27,119	
Doyle I	13,879	2,908
Doyle K	18,555	
Doyle K R L	19,568	
Doyle M J	24,783	
Doyle M M	20,108	

MINISTRY OF TRANSPORTATION AND HIGHWAYS – Continued

	Salary $	Travel $
Doyle W D	23,342	473
Dozzi B	2,614	
Dozzi B A	24,164	
Drader D	22,340	
Dragan G J	30,105	658
Drake H A	22,004	143
Dramstad J	15,925	
Draper B C	38,871	94
Draper C B	5,663	
Draper G M	21,583	
Dreher A M	25,682	16
Dresler J A	10,663	
Drew B	24,321	
Drew D R	29,916	1,325
Drew S	4,891	
Driediger K G	9,209	
Drinkwater S J	1,883	
Drinnan S	12,262	
Driscoll R B	26,788	5,870
Driver G J	26,054	
Droessaert M C P	32,526	
Dryden T E	27,386	
Dube A E	28,728	
Dube A M	24,368	290
Dubeau G J	25,079	22
Dubois T F	25,326	608
Duddy M F	29,192	98
Dueck K D	24,747	150
Duerksen J W	28,895	896
Duffy E	2,126	
Dugan M L	3,774	
Dugaro A	23,059	
Dugaro L	3,400	
Duggan H L	37,223	
Duguay M F	27,056	217
Dulay R S	26,662	326
Dummett F R	32,699	
Dummett W J A	25,565	
Dumont J P	14,989	
Dumontet R W	27,113	
Dunbar B	24,373	77
Dunbar D A	30,621	
Dunbar G A	23,463	
Dunbar J F	42,398	
Dunbar J P	41,655	
Duncan C G	28,567	1,488
Duncan D R	30,560	
Duncan J	19,491	
Duncan R W	24,285	
Duncan S E	20,140	
Dunham H A	24,929	
Dunn G C	20,255	
Dunn L	277	
Dunn P S	50,356	10,207
Dunn R S	19,844	
Dunn S P	32,718	
Dunne J W	5,362	
Dunne Y	7,613	
Dunstan W	23,202	
Dupas R R	33,762	75
Duplisse V	696	
Dupuis C A	27,146	
Durr E A	3,787	
Durk T R	29,894	
Durk W	24,675	
Duruisseau S A	20,413	
Dusdal H F	14,165	122
Dussault R	33,425	694
Duteau B E	32,268	694
Dutra J	19,845	33
Dyble J A	30,728	
Dyble W T	24,874	
Dyck B	29,494	
Dyck C G	29,567	1,675
Dyck D	25,936	
Dyck D M	31,972	
Dyck D N	40,160	
Dyck P	24,662	
Dye K J	31,286	
Dyer B A	17,330	
Dyer B C	8,763	

	Salary $	Travel $
Dyer C M	20,337	
Dyer D A	19,749	
Dyer L O	32,973	
Dyer R	37,198	4,207
Dyer R W	25,347	
Dykhuizen R A	21,107	
Dykhuizen R M	5,208	
Dykun R	21,995	
Earl F	21,010	
East T	9,158	
Eastcott I M	28,311	
Eastick E G	42,399	
Eastick J C	21,216	43
Eastman B W R	51,891	1,462
Eastman M T	2,704	
Eaton D C	18,594	
Eaton F W	25,210	69
Eaton P	24,054	
Eccles C V	8,388	
Eckert A	27,957	
Eddy L A	25,253	174
Edelmann M S	1,811	
Edelmann N	28,434	2,253
Edes F	18,892	
Edes H E	28,273	
Edgar A R	29,683	2,418
Edgar J L	20,119	
Edgcombe S E	36,435	
Edgecombe C G	24,983	190
Ediger C A	4,122	
Ediger W H	27,188	
Edmunds K D	23,309	495
Edwards J A	47,384	1,452
Edwards K W	34,769	
Edwards S E	8,257	13
Edwards T D	33,707	286
Efonoff M	21,376	
Eftodie P A	33,691	
Egan P D	6,709	
Eggen D E	26,712	
Eggen L	21,576	
Eggeson K L R	10,004	
Eggie P E B	32,736	
Egilsson B A	7,161	
Egolf C J	30,069	752
Eheler F A	11,330	
Ehlert R	23,293	
Ehmann R H	25,305	
Eickhoff J C	28,697	
Eide W G	26,379	
Eidem L	23,489	
Eisbrenner W W	31,780	2,576
Eisenhuth G R	26,679	
Ekman R	24,869	37
Ekstrom L H	28,376	
Elasoff N	24,860	
Elcoate J F	28,805	
Eld M M	34,155	662
Elder L A	20,782	
Elder N R	11,773	82
Eldridge B L	24,692	109
Elgie R	25,309	367
Elias J	23,863	
Elias W	23,653	
Elke W D	21,188	
Elkins R	26,527	
Elkins W R	26,155	
Elleray M R	21,996	312
Ellicott K J	28,900	7,086
Elliot D G	28,606	285
Elliott A	3,352	
Elliott B	508	
Elliott D J	356	
Elliott E R	27,178	
Elliott G	39,368	
Elliott R W	26,548	
Ellis J H	25,953	
Ellis J R	31,164	
Ellis K B	20,108	
Ellis L K	19,733	
Ellis R W	39,344	

	Salary $	Travel $
Elston M G	69,023	4,252
Ely M S	28,734	54
Embree J M	25,803	
Emerson H	32,566	
Emery C O	485	
Emes A H	2,595	
Emes H L	27,177	
Emes R W	24,625	
Emmond P	348	
Emsland R W	36,315	
Emslie H G	27,875	980
Enemark B A	32,028	
Eng H C	30,649	
Eng M M S	23,742	98
Engel B E	23,662	
Engel D K	11,628	
Engel R	10,228	
Engen C	11,180	
English R W	22,157	57
Engstrom E J	4,137	
Engstrom L F	25,976	356
Ennals L E	20,684	
Enns G	2,916	
Enns J	23,491	
Enns R A	26,706	365
Enns S	25,119	489
Enochsen T E	18,573	
Ens H	28,830	
Ensor D N	21,808	543
Epuch J J	454	
Epp H D	25,666	929
Epp R C	15,411	299
Erfle E E	19,559	128
Erfle L J	26,244	
Erickson B W	26,149	
Erickson D C	28,045	
Erickson G A	19,441	5,109
Erickson G P	21,307	
Erickson H P	38,437	133
Erickson P M	44,238	6,512
Erickson S B	2,305	
Erickson W	19,505	
Erickstad F	43,962	1,281
Erlendson R L	25,879	
Erne K K	24,913	
Ernst P	182	
Ervin R G	6,442	
Esakin K E	6,923	
Esau G M	25,740	
Espey C L	22,201	
Esquiro G S	15,971	
Estabrooks T V	6,380	
Estey F B	24,710	127
Estey J R	27,437	1,069
Ettel G W	36,115	
Etty S Y	6,221	
Evanisky H T	29,022	4,490
Evans A G	25,402	
Evans C L	13,586	6,434
Evans C R	14,682	
Evans D J	23,863	185
Evans G E	29,651	
Evans G M	28,898	
Evans H	27,814	1,261
Evans J T	42,925	6,384
Evans L C	24,096	
Evans M J	12,336	
Evans M J	2,561	276
Evans R R	9,248	
Evans R R	25,058	
Evans S M	21,888	
Evans W L	21,600	
Everest D W	4,623	
Evers G	24,154	138
Ewart L D	25,157	1,258
Ewart W A	25,380	232
Ewen R	24,476	
Ewert J C	1,564	
Ewing R W	25,246	
Ewings G	24,974	146
Ewings T A	42,093	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Eyford S L	9,294	
Fabick V L	21,905	632
Fabrick T A	7,739	
Factora R V	23,588	
Fairbrother D A	11,155	369
Fairburn T C	10,239	
Fairburn V M	14,683	227
Fakaro J J	36,724	329
Fakeley W A	26,236	
Falbo R P	30,856	94
Falconer R D	12,359	
Fantuz E E	23,434	
Faragher C F	31,040	
Faraguna B	5,412	
Faris J N	32,535	
Farmer C L	6,365	
Farn M	21,104	76
Farnden G	34,699	374
Farndon V A	17,252	
Farnsworth D	5,287	
Farnsworth S A	2,991	
Farquhar R A	25,530	
Farquharson D B	32,993	
Farrell B R	34,064	12,261
Farrell C M	22,692	1,010
Farrell S L	21,747	105
Farrington T P	19,883	
Farynuk M S	39,512	
Fast H E	24,401	
Fast V	31,657	43
Fasten E O	32,520	332
Faulkner F	29,550	
Faulkner F	28,554	408
Fauteux L	20,792	
Fawcett F D	20,108	504
Fawkes J L	23,308	
Fay G P	28,174	
Fay P	31,130	
Fazan L B	37,571	
Fead J K	26,664	356
Fechter R R	16,162	
Fedina L M	3,116	
Fedorchuk C J	27,962	72
Feedham V B	30,041	
Feely M J E	25,701	105
Fehr E	26,552	
Fehr J	23,658	
Fehr K	25,699	
Fehr T S	35,045	
Feist A	32,840	
Feldmeier A	9,814	
Fendick W	645	
Fenemore M P	10,328	
Fenn J W	27,122	
Fenn R S	32,338	19
Fennell M R	6,010	
Fenton M L	10,196	319
Fenwick R W	28,141	
Ferch R B	10,588	
Ferguson A E	19,369	
Ferguson B H	10,040	47
Ferguson B N	26,002	121
Ferguson D J	25,429	
Ferguson D R	23,412	
Ferguson E A	31,531	603
Ferguson M J	24,596	
Ferguson M T	31,372	398
Ferguson N A	1,533	
Ferguson R G	6,063	
Ferguson S A	23,561	
Ferguson W B	25,331	
Ferrabee H M	3,582	
Ferraro L J	25,936	
Ferrier J E	24,962	
Ferris C	2,688	
Fieber D F	49,886	3,457
Fiedler D J	4,615	
Fiegal H	27,402	674
Fiege H	24,126	
Field D M	19,070	
Field Dee	20,853	
Field F J	28,283	
Fielder R B	25,743	
Fields D J	21,433	149
Fiessel L C	11,036	
Filiatrault J C	20,113	
Filipchuk L E N	30,656	
Filmer C A	8,350	
Fimrite J	20,122	
Finch G B	6,974	
Finch L E	23,593	498
Finch R K	22,990	1,527
Finden D	34,520	
Fines R K	25,390	863
Fink A L	36,290	
Fink G D	30,871	
Finlayson R B	27,482	38
Finnerty M B A	25,509	1,406
Finney J L A	24,472	39
Finnigan P T	25,557	
Finnis G	2,449	
Finnis G H B	978	
Fischer D G	3,475	
Fischer G M	24,762	
Fish D H	25,411	261
Fisher C H	22,713	
Fisher D	24,573	
Fisher G A	2,896	
Fisher I	32,287	263
Fisher I D	19,054	
Fisher J A	1,775	
Fisher J R	21,608	
Fisher K M	7,362	
Fisher L L	18,787	406
Fisher R A	36,534	559
Fisher S J	32,828	
Fisher T E	7,193	
Fisk B G	32,572	
Fisk W G	20,445	360
Fitzpatrick T J	22,046	
Fitzwater D L	14,578	
Fjellner B R	26,336	
Flaman M J	7,602	
Flanagan R D	22,613	
Flanders D T K	25,497	
Flannigan W G	23,993	
Flavelle R W	27,856	516
Fleck A E	9,104	
Fleck M A	19,064	
Fleet D J	23,780	
Fleming D L	19,487	
Fleming G G	26,202	
Fleming K J	23,795	
Fleming L R	241	
Fleming M	20,424	
Fletcher A D	22,376	
Fletcher D A	24,470	274
Fletcher F S R	27,420	
Fletcher J	32,954	
Fletcher R M	25,333	
Fletcher S W	926	
Flintoft M J	24,679	
Flockhart V R	26,470	
Floer H	4,163	
Flore G R	31,435	
Florell A D	9,005	
Floren L B	41,645	74
Flores J A	1,574	
Floyd K C	24,062	398
Flynn B E R	26,396	
Flynn M G	3,962	
Foard H	744	
Fodchuk N S	24,002	8
Fofonoff P	27,253	
Foggin R	26,581	1,413
Fograscher H C	11,553	
Foisy C R	28,358	
Foisy G A O	27,385	3,057
Foley James E	17,639	2,761
Foley R P	38,120	
Folk S	20,502	671
Folkard L J	41,620	
Fominoff C	21,814	
Fong B L	25,775	1,154
Fontaine H V	19,935	
Fontaine W L	44,134	2,752
Forbes R H	21,921	
Ford J M	24,726	98
Ford J W	13,016	
Ford R D	32,684	
Fordyce J E	23,890	192
Fordyce K D	27,883	
Forgaard G R	34,921	587
Forgie G M	23,223	
Forman J C	26,448	
Forseth D	29,292	1,058
Forseth D H	20,108	
Forseth L D	27,127	1,513
Forster D	27,640	476
Forster E	28,666	301
Forsyth D	24,110	
Forsyth L B	21,903	108
Forsyth T M	41,863	9,211
Fortier R	21,623	
Fortin C J	29,465	
Foster D	35,948	2,053
Foster R S	32,069	
Foster R W	25,049	1,578
Foster T M	15,821	
Foster W C	25,950	
Foster W H	28,240	
Foucher M	5,618	
Fournier E G	22,313	
Fowler E L	26,725	
Fowler K E	2,463	
Fowler R R	41,334	
Fowlie B A	5,088	
Fox A	27,630	
Fox C G	4,638	
Fox G	22,198	1,378
Frache W	7,311	1,095
Fradin C E	24,006	
Fraeme M A	34,298	
Frame R V	33,665	
Frame T R	27,848	
Frampton H N	36,993	
France G R	9,492	
Franceschini J L	29,593	160
Francescutto M	22,580	374
Francis D R J	29,138	3,639
Francis P M	19,397	300
Frank C M	26,671	1,031
Frank G G	26,662	653
Frank K S	1,820	
Frank T L	1,215	
Franklin B E	25,815	283
Franklin J L	23,859	380
Franklin K R	9,921	
Franko B M	8,772	
Franko D J	10,264	
Franko D J	51	
Frankovitch R E	29,741	82
Fransson K L	29,133	
Fransson L S	42,699	3,454
Frasch V J	26,739	
Fraser A H	25,849	240
Fraser C A	22,574	265
Fraser D L	25,142	
Fraser D T	50,184	6,643
Fraser G L	23,801	
Fraser L A	19,479	
Fraser L M	24,061	
Fraser T S	28,062	278
Fraser W G	36,413	
Fraser W J	27,795	123
Fraser W R	27,414	
Fraser W S	38,877	
Frater W T	24,268	
Frausel J C	11,361	
Fredericks P E	20,108	152
Frederiksen G L	31,238	
Frederiksen M A	40,547	
Fredrickson J R	34,821	734

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Fredrickson R A	36,288	
Freebairn A L	30,012	443
Freed R L	1,803	
Freeman G B	23,329	
Freeman H J	1,480	1,375
Freeman K G	22,425	
Freeman M	3,639	
Freer G L	59,980	22,280
Freer K A	18,101	
Freer L A	19,958	
Freigang R G	24,022	
French A F	38,012	
French B G	23,984	
French D L	46,230	726
French G E	4,320	
French J M	15,617	
French L C	19,548	102
French R J	34,204	197
Frenette K C	12,220	295
Frenkel J M	20,756	
Frerichs C H	448	
Fretts J A	21,380	578
Frew G A	495	
Friberg M P	35,976	33
Frie K J	604	
Friebe C M	26,637	132
Friel L	1,138	
Friesen A T	11,859	
Friesen A W	356	
Friesen C F	12,258	261
Friesen H	24,866	363
Friesen K R	24,858	
Friesen K V	34,880	
Friesen P J	27,478	
Friesen R H	16,304	
Friesen W	35,508	372
Fritz D W	24,173	
Frizzi L S	13,475	131
Froescul D S	6,523	
Froese G F	16,083	
Froese N	27,231	3,219
Frolek W F	8,809	
Froment P P	35,863	2,033
Fromhart B G	29,072	
Fromhart R	10,571	697
Frost D	32,596	5,139
Fru R A R	50,727	1,161
Fry K M	20,212	
Fuchs J C	8,082	203
Fuhrer E	22,422	
Fujii E H	10,692	
Fujino N S	25,647	347
Fulk J S	25,371	
Fuller B F	27,285	2,138
Fuller C L	27,045	
Fuller F	29,422	1,639
Fuller P A	14,087	
Fuller W J	23,168	140
Fulton L A	18,081	
Fulton M J	28,422	1,763
Funk A A	34,311	
Funk D L	13,811	
Funk G	13,029	
Funk H P	26,860	
Fuoco D J	5,545	
Furiak S	3,971	
Furmston P J	28,701	
Fussell B S	23,034	313
Fussell C M	30,724	
Futcher S L	13,650	
Gaarden E B	28,540	83
Gabara T G	27,857	
Gabel V A	18,720	123
Gabel W G	25,923	72
Gable M C B	2,952	
Gabler R D	37,919	
Gaddes D H	33,038	253
Gadsden C A	26,676	2,500
Gagliani L	22,025	
Gagne J	27,806	979
Gagnon J L	22,298	
Gaines R B	39,751	
Gainor D C	3,693	
Galbraith G F	36,534	663
Galbraith G M	2,867	
Gale G W	33,765	
Gale J S	6,922	
Gale M A	19,186	135
Gale T L	37,221	
Galeazzi N D	1,053	
Galego C S	20,248	
Galibois R D	22,942	
Galiot C E R	26,658	
Gallacher L D	14,650	
Gallacher W S	28,097	1,112
Gallagher B H	35,775	
Gallagher B P	24,722	799
Gallagher G	22,581	123
Gallagher J	33,030	
Gallagher K	19,683	
Gallagher K L	34,816	
Gallagher N	18,228	
Gallagher N C	32,116	797
Gallicano D V	9,287	
Gallinger A N	22,397	
Galloway D G	10,103	
Galloway R A	51,388	
Galloway R I	13,583	
Galpin G T	27,344	822
Gammon W D	7,762	
Gammon W D	236	
Gann G	27,007	76
Ganner V	96	
Gannon P W	10,479	
Garay C A	7,906	
Garay J M	6,755	
Garay L A	33,027	
Garden D M	17,597	
Gardner C C	682	
Gardner M D	24,160	984
Garlinge A G	47,144	1,553
Garlinge G M	21,754	
Garlock L A	27,378	
Garner D F	33,072	359
Garner R E	9,811	435
Garnham R W	29,796	118
Garrels H D	12,140	
Garrett-Petts C J	25,298	
Garrett D	2,739	
Garrett R J	701	
Garrison G	22,309	
Garrod G M	900	
Garside L E	7,448	580
Gatchell M J	18,932	8
Gatehouse S	18,290	
Gateley D C	18,272	
Gatto C	19,206	
Gatto D E	28,662	551
Gatzke C E	21,241	
Gauley R A	27,402	1,127
Gauthier D A	24,774	
Gay D C	5,687	
Geary W H	25,514	827
Geddes G S	35,930	8,787
Gee D E	29,775	373
Geernaert D R	35,733	220
Gehue M W	32,348	
Gentles D D	41,622	
George K W	2,897	158
George R W	4,298	
George T	4,124	
George W D	25,007	86
Gerhardt J B	29,084	
Gerlach J T	17,497	
Gerlib R A	23,826	
Germscheid T P	5,659	
Gerow A G	56,025	
Gerow D J M	31,355	
Gerow W C	17,330	
Gerraghty D E	35,205	1,014
Gerrard J D	26,050	2,296
Gerrard K G	30,964	
Gervais I	16,946	
Gerz R	23,373	
Geshel J F	21,607	
Gesman E S	3,327	
Gevers W	8,442	
Geyer W A	30,504	
Ghani A	23,849	
Gibault J M	28,251	
Gibb D	15,252	
Gibb D W	14,659	
Gibb R P	27,807	300
Gibbon F A	572	
Gibbon G G	36,865	
Gibbons W	583	
Gibbs D D	23,619	249
Gibbs R A	2,996	
Gibson A G	35,196	
Gibson B K	10,422	
Gibson C F	41,946	
Gibson E S	24,592	
Gibson G F	23,749	
Gibson H G	19,019	4,517
Gibson R J	17,020	
Gibson S A	1,811	
Gibson S J	25,162	92
Gidora D K	19,571	
Giebler E W	31,023	
Gies W R	40,973	
Giesbrecht B	25,141	192
Giesbrecht J G	24,118	
Giesbrecht N K	30,831	
Giesbrecht P G	36,076	
Giesbrecht S M	19,314	36
Gilbert A F	27,135	
Gilbert D L	24,510	
Gilbert L R	34,499	16
Gilbert R E	3,178	
Gilburg L M	18,791	929
Gilchrist R	1,173	
Gilderdale R W	25,411	249
Gildersleeve D C	26,127	
Gill G	35,332	
Gill K	24,326	
Gill R J B	24,209	
Gillan L	20,192	62
Gillespie D	20,119	
Gillespie P A	7,415	
Gillespie P R	22,346	
Gilliard G E E	37,078	
Gillingham C A	3,350	
Gillingham J	7,912	
Gillis J F	25,421	232
Gillis M A	12,194	
Gillis R W	18,494	
Gillman J A	247	
Gilmore A L	28,874	
Gilmore R A	26,007	
Gilmour L R	31,877	
Gilroy B L	1,568	
Ginn T T	25,034	59
Gipman C D	20,836	
Girard M E	20,520	
Girard S L	11,825	235
Giroux L D	10,005	
Girvin C J	20,132	
Gittins R W	56,777	4,967
Given R A	12,138	
Gjesdal S G	23,252	
Gladysz S D	51,530	1,363
Glas D S	1,753	
Glaser M	27,148	
Glass J	27,140	207
Glassford W D	35,611	295
Gleason C C	5,785	
Gledhill M	5,962	
Glen A C	9,161	
Glen P H	3,696	
Glen W J	35,231	36
Glendinning G S	2,942	
Glenn O M	19,288	
Glover J G	26,364	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Gloyn W E	27,217	
Gneo S	25,533	628
Go-Ring F C	23,071	39
Gobolos G R	23,839	
Goddyn A T	31,273	
Goddyn G A	21,817	
Godfrey D R	11,590	
Godfrey K B	17,050	
Godlien L A	25,553	24
Godo M M	10,833	
Goertz S M	2,325	
Goertzen R	3,907	
Gohl E E	35,417	
Gohl S L	22,572	
Goluza V	22,279	
Gomerich G	24,492	
Gomez J F	24,975	5,514
Gontar G P	22,485	443
Gonzalez J	30,813	375
Gonzalez R F	12,464	
Gooch P W	30,938	
Good H L	51,154	1,254
Good K G	27,785	91
Good K J	38,192	4,111
Goodair J A	27,143	
Goodall R D	9,832	
Goodell R O	28,170	
Goodman D E	20,108	111
Goodson J T	16,498	7,016
Goodwin C L	5,226	
Goodwin D R	8,998	
Goodwin L M	26,520	372
Goodwin R	10,003	
Goodwin V H	23,184	
Goold W T	522	
Goorew M	24,121	
Goossen S L	16,147	
Gordon A D	23,122	
Gordon D A	25,334	
Gordon D C	16,849	
Gordon J	12,361	
Gordon J D	27,581	
Gordon K B	28,778	
Gordon K G	8,954	
Gordon K L	31,978	4,887
Gordon K R	36,207	
Gordon P M	17,988	
Gordon R	21,299	422
Gordon R D	23,819	
Gordon R M	29,502	123
Gordy G	17,746	
Gorek J M	30,705	
Goritsas W B	33,320	
Gornall M J	5,637	
Gottinger N W	23,413	154
Goubault M H	19,760	
Goudreau C	30,637	6,021
Gould J M	1,533	
Gould L D	23,106	
Gould R D	41,189	
Gourley R T	34,545	
Goward I	20,929	
Gower J A	9,459	
Gowman E S	36,997	3,374
Gozdan F F	47,361	704
Grabinsky R	29,394	
Grabowski J M	10,738	
Grace J T	15,368	
Graf K R	36,508	
Graff R C	23,139	
Graham D A	448	
Graham G E	158	
Graham J	21,710	120
Graham J I	27,011	
Graham J J	24,116	
Graham J R	9,786	
Graham K R	23,564	4,868
Graham P	24,443	
Graham R E	2,457	
Graham S	32,920	341
Graham T J	19,709	

	Salary $	Travel $
Graham V D	24,942	
Grainger C W	33,695	
Grande L	20,007	
Grandell L E	9,721	
Graner D U	25,812	
Grant C B	36,866	220
Grant C S	24,027	
Grant D A	20,270	
Grant D W	40,804	14,085
Grant G	13,577	
Grant J G	4,778	
Grant R	3,561	
Grant R G	34,807	929
Grant T G	6,356	
Grant W H	24,390	1,452
Grasdal D	22,796	
Graugaard K E	26,387	222
Graves G W	42,973	123
Gray-Wiksten B C	22,149	3,224
Gray B J	27,485	280
Gray C E	22,946	
Gray D D	20,040	424
Gray M J	24,355	23
Gray S	9,440	
Gray W L	19,017	163
Grayson C M	24,384	
Grayson V	28,367	441
Greathead B	16,273	206
Gredzuk A T	28,100	329
Green B F	32,669	1,377
Green B J	25,410	105
Green D A	8,172	
Green D P	8,938	
Green E A	38,180	
Green F G	8,403	
Green J A	28,424	555
Green J L	14,525	
Green M	28,896	161
Green M E	21,049	329
Green R	19,216	
Green R J	22,805	
Green S D	24,423	
Green T D	28,813	1,917
Green W H	24,043	735
Green W H	30,836	294
Greenall L W	39,254	3,221
Greenall W R	18,142	
Greene J G	26,427	35
Greenhalgh K B	36,020	
Greenlay D F	530	
Greenlees D M	17,804	
Greensides J V	40,489	123
Greensword G J	27,553	
Greenway K T	33,767	517
Greenwood P	26,438	
Greer D	34,076	847
Gregg N J	27,050	
Gregor R A	3,358	
Gregory B W	23,527	
Greier S G	8,688	5,767
Greig R A	35,499	50
Greir D	138	
Grelson F A	52,099	
Grelson R D	32,621	
Grenia N W	18,258	
Gretchen P C	27,470	
Greus S H	27,601	
Grewal H S	26,808	4,050
Grewar E E	22,165	6,877
Grewsmuehl C	28,136	1,669
Grey D	44,832	7,331
Grieve B R	24,108	
Grieve F A	10,926	
Grieve W G	31,020	
Griffin A	36,119	823
Griffith D J	24,649	77
Griffith J W	28,304	356
Griffith L D	27,195	30
Griffith S	18,329	
Griffiths B J	20,051	585
Griffiths B P	28,345	2,510

	Salary $	Travel $
Griffiths D G	24,370	
Griffiths M J	6,136	
Griffiths R P	34,063	
Grill A J	2,657	
Grivel R	19,742	1,049
Groen S	29,051	454
Grof I	47,106	4,551
Groh D P	23,861	
Grohs E J	26,745	
Groleau E	28,700	
Gronnestad K A	19,904	1,168
Gronning D E	122	
Gronskei G A	19,649	
Gronvold E N	36,509	
Grose R J	26,482	
Groseclose H	9,090	
Gross E	23,009	
Gross H A	36,958	
Grossling F	28,162	336
Grossmith C L	11,017	
Groth P	28,068	537
Grotkowski C	26,447	189
Grott M	38,144	4,097
Groves D W	21,904	
Groves R G	40,295	
Grubb L M	15,880	473
Gruenwald M	25,328	
Grunow D G	16,829	
Grusing F H	10,260	
Grzybowski J	9,439	
Gucwa J	6,015	
Guenard A	24,028	
Guertin D O	15,727	
Guichon L	5,654	
Guichon O W	8,907	
Guilhamoulie R F	29,756	3,063
Gullen A R	27,936	
Gunderson R E	26,361	
Gunn C E	4,013	
Gunn D A	20,560	
Gunn D J	27,151	
Gunn J D	24,581	
Gunnarsen J L	28,392	
Gunter W T B	560	
Gunther L E	25,985	
Gurr J M	35,696	
Gurr M J	9,871	
Gurski B	32,223	
Gustafson L D	24,154	
Gustafson R T	35,659	
Guthrie A A	25,308	
Guthrie R T	22,662	
Guthrie W J	24,127	212
Gutteridge H H	42,320	
Guy R A	37,365	
Gwilliams R E	23,206	
Gwynne G E	19,585	68
Haack E R	38,501	9,127
Haaf J J	25,417	
Haag M	7,176	
Haaheim J	23,921	
Haan A J	9,005	
Hacker D C	12,495	
Hackett C	18,505	
Hackett T B	439	
Hacking B	23,187	
Hacking R A	36,338	
Hackl E S	21,061	100
Hackl S	36,629	7,341
Hackman M S	26,788	
Hadden V L	25,561	
Haddock B O	50,564	
Haddock T A	23,612	
Haddow W M	31,350	627
Hadley R M	22,016	
Hagenbuck R W	22,710	
Haggard T F	23,717	
Hagkull R E	30,745	
Hahn B M	2,862	
Hahn D E T	31,813	
Haight D M	36,226	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Haight R M	30,019	1,647
Haits D J	1,174	
Haits J	24,559	
Halaliku P F	23,123	
Halcrow F R	25,255	
Hale A D	27,324	993
Hales C V	17,626	12
Hales J	29,314	13,166
Halford R	25,849	263
Hall C L	1,650	
Hall D W	50,071	8,671
Hall J L	3,108	
Hall J R	24,477	
Hall J S	17,623	
Hall M A	3,593	
Hall M J	15,915	10,949
Hall M M	11,672	
Hall R A	28,255	185
Hall R S	25,800	
Hall W	26,062	805
Hall W H	25,174	2,435
Halladay H H	34,654	
Hallam J T	26,849	21
Haller L A	7,953	
Hallett H F	29,134	
Halliday G E	26,839	642
Hallman L R	13,606	
Halls G W	5,227	
Hallstrom B E	23,462	
Hallstrom L E	23,266	
Haltner L E	22,052	
Haltner P G	28,459	
Hamend A	24,659	
Hamer W E	26,481	5,081
Hamilton A	27,059	
Hamilton A A	27,639	165
Hamilton A J	28,763	1,119
Hamilton L M	13,212	
Hamilton M A	1,206	
Hamilton N	11,358	
Hamilton R	277	
Hamilton R A	19,285	203
Hamilton R J	13,020	
Hamilton T	43,245	8,267
Hamilton W G	23,554	
Hamm A D	29,395	3,279
Hammerback B A	26,443	363
Hammond K V	20,794	515
Hammond W H	5,592	54
Hamstra H	2,325	
Hand J D	34,088	
Handley D P	27,939	1,801
Haney D J	24,047	
Hankins F S	1,564	
Hankins H	24,597	
Hanley W	26,790	
Hanna-Lloyd G	25,317	93
Hanna G W	45,532	
Hanna K S	9,880	
Hanna S A	40,340	
Hannah B C	32,393	
Hannay C W	23,389	
Hannay J J	18,118	47
Hansen B C	21,626	
Hansen E	23,889	
Hansen G C	28,965	476
Hansen G W	3,793	
Hansen L M	22,016	191
Hansen M S	18,923	
Hansen R G	35,929	533
Hansen R H	7,287	
Hansen R M	12,083	618
Hanshaw J D	22,256	
Hanson A I	38,533	
Hanson B S	33,300	
Hanson K H	24,888	2,827
Hanson R A	23,049	
Hanson R E	44,685	388
Hantula T J	31,690	481
Harbicht T N	26,354	1,494
Harder D	33,279	
Harder J M	20,108	
Harder K L	8,207	
Harder M	20,534	
Hardie D G	21,088	502
Harding A C	29,812	3,504
Harding A O	19,986	
Harding L V	12,149	
Harding L V	36,531	833
Hare W A	29,973	
Harford J G	17,818	
Harford J P	23,936	
Hargrove E E	1,511	
Harkness N J	27,029	
Harkness T P	42,028	7,413
Harms G P	29,435	399
Harms J	21,712	548
Harms M L	22,219	
Harms W N J	38,709	
Harms W V	38,562	
Harness W	23,172	
Harold R E	35,983	968
Harold R W	27,134	
Harper G J	25,317	7,606
Harper P H	7,157	
Harper R C	21,378	
Harper S S	9,970	
Harrington D A	27,131	
Harrington L	30,219	
Harrington L G	5,454	
Harrington S A	23,215	
Harris D L	3,859	
Harris D P D	43,016	
Harris E	24,833	340
Harris E R	17,578	
Harris G E	20,832	
Harris P F	36,398	
Harris R A	22,621	
Harris R E	25,197	2,331
Harris T	23,851	226
Harris T C	29,173	623
Harrison B L	26,172	209
Harrison D B	7,515	1,308
Harrison D M	26,986	520
Harrison G	19,559	
Harrison J E	24,077	1,746
Harrison J H Jr	25,293	
Harrison J M	16,320	
Harrison K R	22,730	69
Harrison L J	23,045	
Harrison R E	46,497	3,493
Harrison S G	23,728	542
Harrop R A	18,869	
Harshenin G	24,918	
Hart F H	44,528	
Hart M J	4,800	
Hart R G	35,018	
Hart S	23,898	274
Hartard L	268	
Hartel C S	9,440	
Hartel P R	32,935	
Hartley H E	22,557	
Hartley L	13,621	
Hartley S M	18,099	
Hartman A B	21,143	
Hartman E J	27,213	
Hartshorne H J	28,813	
Hartskamp H J	4,048	
Hartung P	22,819	
Harvey D A	28,546	3,872
Harvey D A	25,661	123
Harvey E B	4,441	
Harvey G P	50,670	151
Harvey M B	19,598	
Harvey R G	8,596	
Harwood A D	13,516	
Haslam T S	4,670	
Haslett R L	30,026	
Hassard P A	28,077	210
Hassell C L	8,339	
Hastings T C	30,773	1,122
Hatch S R	6,593	
Hatte J W	21,667	
Haubert V	40,248	42
Haubrick J	12,887	
Hauca R	36,132	
Hauck T W	25,156	
Haugen L A	25,157	31
Haugen S V	31,517	
Haughton D R	49,827	5,081
Haugseng K P	6,753	
Hautaluoma S D	17,154	
Havens L M	1,213	
Haverty J M	19,559	
Havlasek M F	57,826	
Haw P E	27,455	
Hawe D J	28,871	5,277
Hawes M A	1,235	
Hawes S C	19,713	
Hawkes R L	28,312	459
Hawkins A D	23,478	
Hawkins D A	25,895	9,031
Hawkins K V	24,743	1,129
Hawkins M R	21,913	
Hawkins T D	857	
Hawkshaw D M	25,301	
Hawksworth D B	31,073	676
Hawley F A	27,656	
Hawley I L	16,685	
Hawley R R	4,238	
Haworth G R	28,062	3,571
Haworth R G	26,690	800
Hayashi N	29,251	
Hayden F B	34,253	2,604
Hayden W A	1,097	
Hayes C M	20,762	176
Haynes I H	26,676	
Hayter D G	24,962	
Hayward L	592	
Hayward L J	24,815	151
Hayward L R	24,870	391
Haywood D A	34,590	
Hazard C K	31,710	395
Hazel R J	30,585	6,025
Hazlett S H	10,944	
Healey R C	24,769	
Hearn R E	21,765	
Hearst R M	44,040	755
Hearst R R	29,500	
Heaslip R	25,713	277
Heather W H	23,602	122
Heatherington R P	28,479	465
Heathman K J	14,143	
Heaton J	27,198	
Hebden W G	27,387	
Hebert A W	26,696	64
Hebert L C	26,682	1,007
Hebert O J	25,020	8
Hebrant P E	37,057	
Hecker J B D	34,826	7,753
Hedlund K E	8,842	
Heer R	24,870	
Hegan J D	27,540	
Hegel B W	22,665	
Heggie S B	25,989	
Heid W	26,146	
Heide D Y	20,119	469
Heidel L R	10,002	
Heiduk C M	18,286	
Heigh G M	22,642	
Heim J A	34,477	5,416
Hein G	5,111	
Hein R N	32,913	
Heinrich J	20,472	
Heinrich R R	23,652	
Heisler N L	3,307	
Heizmann J	29,005	
Hellekson R S	33,145	
Helton L M	33,884	2,608
Hembrow A	34,983	664
Hemeon D D	5,685	
Hemmingsen E V M	26,671	292
Henderson A R	26,291	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Henderson B D	28,237	
Henderson C C	10,903	26
Henderson D R	35,024	
Henderson G P	37,299	
Henderson K	4,728	
Henderson S J	19,962	
Hendren W V	42,911	3,103
Hendricks T L	1,811	
Hendriks W	28,240	
Hendy D B	29,649	197
Hengel G R	2,767	
Henke E H	35,452	578
Henke T J	17,600	
Hennig M E	27,326	
Hennings E	41,033	
Henrickson S	4,977	
Henriksen R	1,625	
Henriques C L	23,394	
Henry B	26,124	1,085
Henry E R	22,170	470
Henry F M	13,568	
Henry G L	11,735	
Henry L F	39,189	
Henry T R	37,996	4,995
Henry W K	31,771	140
Henry W R	32,585	
Henschell H	23,557	
Henson R J	28,865	362
Henstock J A	23,771	
Hepburn W M	17,127	
Hepp A N	50,395	7,340
Hepp S A	22,997	98
Heppner E J	24,988	
Heppner R G	26,165	
Herbert B W	27,632	
Herbert D L	3,203	
Herbert K A	20,255	
Herman L C	7,735	
Herman S	6,374	
Hermanson K	32,288	
Hernandez M	12,912	
Herrick A	17,534	
Herrick S A	18,874	803
Herring E G	24,012	422
Herrmann M J	13,309	36
Hertzog G A	27,836	453
Heslenfeld J A	4,420	
Heslop M M	22,536	
Heslop S	27,524	55
Hess H	26,586	136
Hess S H	6,889	
Hester J	30,432	2,445
Hester N D	33,850	403
Hetherington G A	2,707	
Hetman D	3,410	
Hetzler R E	5,975	
Heughan R F	29,194	228
Heuston J W	20,198	846
Hewer R E	116	
Hewitt J R	34,868	
Hewitt K W	25,625	
Hewko R A	45,559	
Heywood H D	41,972	
Hickey D R	9,017	
Hickman R D	28,908	
Hickman W C	25,342	
Hicks D E	7,159	
Hicks E E	42,160	7,099
Hicks L G	26,978	
Hicks R A	23,958	
Hickson B	25,760	
Hidber K L	21,950	
Hiebert H	26,365	907
Hiebert J	26,727	
Hiebert P	3,145	
Hiemstra R W	24,764	
Higdon R A	7,090	
Higens L W	23,004	
Higginbottom B L	18,904	
Higgins C D	7,902	
Higgins G G	31,583	1,435
Higgins J W	28,443	1,485
Higgins K L	22,740	185
Higgins L C	27,253	91
Higgins W I N	50,732	3,573
Higginson G A	25,853	
High M L	3,502	
Hilborne C D	27,754	1,899
Hildebrandt H J	24,266	
Hilder G G	24,746	916
Hill D W	40,058	5,361
Hill E	30,774	
Hill G	22,341	
Hill J R	29,179	79
Hill K L	12,158	
Hill L J	18,614	
Hill M A	5,423	
Hill M W	31,822	
Hill P M	20,950	55
Hilland E A	39,856	
Hillborn C	35,153	1,082
Hillis M G	39,456	130
Hillman D W	26,245	
Hills R	23,720	779
Hilts J L	29,426	
Hilts W D	37,808	
Hinchliffe P F	29,107	
Hind P K	25,372	8
Hiney D M	21,790	
Hingley P J	22,705	
Hinitt G S	21,488	
Hinkes R M	23,897	
Hinman B L	27,699	
Hinman C C	14,826	
Hinman R C	16,126	69
Hinskens J T	26,666	
Hintsche R	25,438	226
Hinz T A	26,337	
Hippolt S M	19,548	
Hirowatari S L	27,181	459
Hirst C L	25,094	
Hirtle L W	24,556	
Hiscock S M	26,107	846
Hlina R C	29,325	1,989
Hlookoff W W	34,210	
Ho K W	50,391	38
Hobel W	34,940	
Hoblak L J	6,020	189
Hobson J A	11,738	
Hockey H D	4,383	388
Hodge N J	832	
Hodgin R J	27,826	280
Hodgson A	22,374	
Hodgson J A	23,867	
Hodgson T H	27,250	
Hodgson T J	7,816	
Hoefer J	11,853	
Hoefling D E	13,585	
Hoehn G V	4,558	
Hoffart J D	2,676	
Hoffert E	24,072	3,146
Hoffman G S	36,265	
Hoffman J J	16,143	
Hoffman J M	26,771	69
Hoffman N E	31,207	8,688
Hoffmann J C	35,864	
Hoffus J L	3,774	
Hofton M J	23,135	436
Hogan B A	19,890	
Hogben B H	10,552	
Hogben L	166	
Hogg B G	26,587	37
Hogg D A	29,202	513
Hogg R V	27,929	62
Hohm G A	196	
Hohm H A	37,409	437
Hohm H J	31,748	1,127
Hohm M E	7,366	191
Hoiland W A	3,263	
Holdal L E	219	
Holden A	10,529	
Holden D A	23,473	
Holden K	5,439	
Holdershaw J L	787	
Holland D F	24,692	
Holland J H	25,639	
Holland K R	22,551	
Holland R G	12,590	
Holley J H	23,787	329
Hollick A R	9,077	
Hollingshead W M	30,580	788
Hollins H P T	34,381	2,663
Holloway L T	26,611	1,315
Holman G A	23,722	
Holman G L	8,303	59
Holman J	17,195	1,364
Holme G	4,458	
Holmes D E	26,196	1,713
Holmes P E	25,894	120
Holosko T W	5,671	
Holowachuk L	51,512	5,632
Holowatiuk L A	16,640	
Holowatiuk P	1,233	
Holowenko B N	25,683	48
Holt L	23,979	240
Holt P M	6,652	
Holtby R	31,987	1,930
Holter K E	20,617	
Holway L M	19,798	480
Hong L P	29,184	215
Honholt R A	24,684	
Honing J A	11,290	
Honson C	2,739	
Hood W J	20,698	4,925
Hooey R	5,763	
Hook K E	3,086	
Hook M P	20,121	59
Hooker G W	34,297	
Hoover E G	5,693	
Hoover G R	27,526	
Hoover P C	5,173	
Hooymans G	25,166	20
Hope N	59,237	10,241
Hopkins M S	26,034	138
Hopkins T W	23,537	
Hopper L C	22,983	254
Hopper R D	1,883	
Hopper R L	25,479	
Hopps K A	832	
Horel B G	26,662	288
Horn F	27,447	226
Horn F D	26,107	
Hornby J S	24,172	
Horne D V	40,571	10,248
Hornell K G	15,636	
Hornland D C	25,711	
Hornland M C	24,704	1,194
Hornsby K E	7,629	265
Horsley E T	28,086	1,957
Horsnell A W	50,335	1,404
Horsnell K P	19,817	
Horst D W	26,150	
Horst S C	5,076	
Horvath J	40,703	
Hosek P	24,685	
Hosokawa B R	23,659	367
Hostman R	24,913	293
Hotchkiss J D	19,842	
Hough G J	19,660	539
Houghton A	31,963	834
Houle F	13,959	653
House B J	5,516	
House R C	25,264	
Houseman W L	26,882	77
Houston R J	11,165	
Houston W J	12,597	
Hovde M J	40,948	
Howard B A	20,844	
Howard C P	19,560	
Howard D M	29,275	
Howard E G	6,981	
Howarth T R	16,998	
Howat R J	28,274	465

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $		Salary $	Travel $		Salary $	Travel $
Howatt N K	24,283		Hutchinson C M	22,050	3,377	Jacobsen K	3,045	
Howbold M	42,911	1,774	Hutchinson K E	4,003		Jacobson D	37,160	
Howden N L	19,620	98	Hutchison A R	24,596	309	Jacobson V H	25,480	
Howe A	21,061	697	Hutchison J W	11,292		Jacques C D	19,166	
Howe B R	27,295	249	Hutchison K A	19,873	472	Jacques M	25,139	8
Howe B W	33,642	240	Huth J M	21,961		Jagdeo C D	44,761	
Howe C	23,382	390	Hutton D H	50,265	3,939	Jagdeo G S	33,119	
Howe D A	13,282		Huxford B E	24,114		Jago G E	8,833	
Howe J L	8,387		Huzar B	8,918		Jago R C	34,000	971
Howe M H	23,818		Hvozdanski J	54,045	1,706	Jai D E	11,547	16
Howe S D	26,981	280	Hyatt D W	31,410		Jakesta L	385	
Howell P C	32,462	1,127	Hyatt M C	33,006	24	Jakobs G K	6,213	317
Howell W	23,999		Hydamacka R G	36,115		James B E	26,749	351
Howerton L R	9,904		Hyde D B	44,100	154	James G B	26,099	
Howie I R	37,999		Hyde M D	24,676		James G R	28,780	
Howie M S	31,215		Hyde W	22,584	733	James L W	33,373	170
Howitt J F	1,853		Hynds I R	7,834		James R A	41,387	3,792
Hoy L D	22,775	123	Hyra M	25,191		James V	26,716	476
Hoyer B E	30,697		Idler D A	18,749		Jameson J R	23,156	
Hozack K J	24,838		Ilett K L	1,564		Jameson M R	5,207	
Hrechka K	31,218	1,425	Illig R G	19,430		Jamieson R J	25,017	208
Hryciuk G M	24,114		Illing D	30,057		Jamison D F	23,431	
Hryko P	22,445	130	Illner N H	20,452	33	Jamison D L	26,200	
Hryko T K	23,531		Ingalls G	26,682		Janas F P	25,647	
Hubbard S W	33,638	5,012	Ingbritson J P	24,910		Janko D	8,540	
Hubbs K D	26,636		Inglis E	18,433	60	Janusson W B	31,808	
Hubner T	26,899	2,622	Inglis T L D	23,253		Janzen J	27,996	
Hubner T B	18,576		Ingram C M	20,119		Jaques S B	32,716	5,794
Hudson J F	21,195		Ingram M S	49,306	2,097	Jarrett A J	8,581	
Huffman C	42,238	1,231	Ingwersen B D	21,700	971	Jarrett J A	16,432	
Hug H H	30,298	931	Ingwersen K A	31,728		Jarvis M G	26,368	
Hughes B C	19,733	145	Inkin G M	38,217		Jarvis R W	34,826	1,557
Hughes F C	35,120	2,005	Inkster G	23,172	1,099	Jasper D E	32,557	
Hughes F C	25,294		Inkster K W	36,766	2,132	Jassal B S	44,117	
Hughes K	19,170		Inkster M	28,890	1,160	Jean R R	28,111	793
Hughes V	24,558		Innes S M	19,822		Jeans C G	14,799	
Huhn A	22,746		Inouye T	36,427	1,747	Jefferies C G	21,312	899
Huhn D A	28,037		Ireland D F	22,087	74	Jefferson M K	3,528	
Huhn K R	27,475	834	Ireland M E	24,384		Jefferson R A	31,631	
Huhn P	25,302	363	Irvine S	19,285		Jefferson S J	14,078	
Huhtala H H	27,017		Irving G A V	28,314	417	Jeffery D H	32,396	
Hulin R	25,652		Irving R	7,876	63	Jeffrey S J	11,337	
Hume D E	22,997		Irving R V	27,951		Jeffrey W E	11,814	
Hume F G	19,978		Irwin D A	6,942		Jeffries J E	23,323	
Hume T L	887		Irwin V R	25,529	828	Jeffs G W	24,712	
Humphries G	26,827		Isaac M M	16,839	760	Jelic P	23,783	
Hunchak G	3,032		Isaac R J	27,043	439	Jellis J H	25,904	
Hunder M A	21,594	286	Isaac V	26,293	246	Jenkins B	23,038	
Hundt R	33,751		Isaacson K A	4,128		Jenkins D T	15,546	
Hungle R W	33,069		Isadore A	1,400		Jenkins P D	17,839	
Hunt E D	28,582		Isakson D O	9,369		Jenkinson D C	38,376	4,213
Hunt H E	24,007	153	Isakson K V	27,165		Jenkinson L	18,247	
Hunt R	13,663	433	Isberg L E	25,611	43	Jenkinson S A	20,154	197
Hunt W D	32,609	860	Isberg S E	20,233	349	Jenner D F	23,522	113
Hunter B D	50,784	9,104	Isenor D M	31,324	8	Jenner F M	25,671	235
Hunter C G	25,053	83	Ishii G	29,080	4,968	Jenner G D	30,209	
Hunter C K	27,414		Isitt V D	3,218		Jensen B A	18,821	
Hunter C M	24,734		Ivanoff J	18,264		Jensen D J	17,160	
Hunter D E	26,733		Ivens J W	15,100		Jensen D R	28,466	249
Hunter H G	23,753		Ivens L	24,648		Jensen E A	7,952	
Hunter H R	28,554	1,525	Iverson G	478		Jensen F O	27,139	1,139
Hunter N J	32,399		Iverson L O	29,823	1,139	Jensen J C	48,941	5,429
Hunter P E	7,830		Iwaszkiw J	306		Jensen J C	25,370	336
Hunter R G	9,096		Jacklin T A	6,855		Jensen J R	36,509	76
Hunter V J	26,910		Jackman P K	64,071	12,174	Jensen L K	1,468	
Huntley L W	30,397	44	Jackson C H	1,096		Jensen M L	27,797	
Huntley R J	2,709		Jackson C L	28,371		Jensen P G	29,653	1,147
Hunton D L	24,565		Jackson D	23,089		Jensen R G	9,140	
Hupman C B	38,409		Jackson D W	29,828	23	Jensen T F	14,834	
Hurdle L D	26,812	379	Jackson G T	28,854		Jensen W F	27,161	
Hurlburt D A	30,901	24	Jackson J B	25,792		Jentsch W J	25,409	
Hurley C D	24,197	243	Jackson O A	31,470	188	Jermy S M	4,032	
Hurrell C D	27,288	669	Jackson R E	2,478		Jeyes J C	32,199	740
Hurtak S A	18,950		Jackson R O D	28,762	217	Jickels R	5,395	
Husband G S	26,849	587	Jackson R V	37,075		Jine G G	14,233	
Husband L L	33,013		Jackson S J	17,844		Jmaiff B W	27,154	
Hussey J	24,258		Jackson W K	12,307	332	Jobling M J	[illegible]	
Huston M R	18,199		Jacob S D	24,340		Jobsis C J	18,316	
Hutchings M I C	20,170		Jacobs D N	27,629	1,310	Jobsis H B C	45,418	2,431
Hutchings R G	15,810		Jacobs F R	11,352		Joe L M	29,363	513
Hutchins C G	15,581	1,270	Jacobsen G	32,197	3,221	Johal R	402	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Johansen D	11,610	
Johanson K F	20,906	
Johanson L F	22,152	1,888
John J E	22,065	
John J P	25,686	
John S S	21,669	
Johnnie R	26,357	
Johnny C A	903	
Johnny J A	1,473	
Johnny L V	25,430	
Johnson A E	23,931	
Johnson A H	28,858	
Johnson B A	27,488	51
Johnson B D	25,181	
Johnson B D	19,229	363
Johnson B F	23,617	
Johnson B V	42,116	3,394
Johnson C H	27,576	788
Johnson C L	23,954	
Johnson D	27,450	436
Johnson D	11,521	
Johnson D B	25,017	
Johnson D B	8,438	
Johnson D D	12,429	
Johnson D E	23,306	
Johnson D G	50,593	3,582
Johnson D L	33,575	1,504
Johnson D N	25,228	
Johnson D R	5,027	
Johnson E A	4,627	
Johnson E E	33,278	456
Johnson E R	26,597	
Johnson F R	10,258	44
Johnson G E	40,491	
Johnson H D	25,838	4,680
Johnson H O	23,149	
Johnson J A	28,064	125
Johnson J B	39,597	9,766
Johnson J S	3,466	
Johnson K B	37,438	
Johnson K D	32,493	
Johnson L C	32,760	
Johnson L C	54,670	3,416
Johnson L J	25,965	
Johnson L J G	20,467	103
Johnson M A	22,822	
Johnson M D	16,475	368
Johnson M J	29,851	
Johnson M S	1,564	
Johnson P F E	7,420	
Johnson P H	25,964	
Johnson R	46,383	5,204
Johnson R A	28,426	
Johnson R F	28,322	
Johnson R J	31,985	
Johnson R W	27,259	
Johnson S	22,016	
Johnson S P	9,930	
Johnson T A	21,309	
Johnson T L	21,342	
Johnson T S	572	
Johnson V M	24,029	
Johnson W R	24,224	
Johnston A C	20,221	
Johnston C A	30,194	386
Johnston G A	20,633	
Johnston I A	31,074	715
Johnston J L	29,247	582
Johnston J N	27,190	691
Johnston M	30,130	
Johnston P M	24,716	
Johnston R H	27,964	297
Johnston R R	29,795	2,518
Johnston S W	39,600	
Johnston T W	9,308	
Johnstone B K	29,133	
Johnstone D K	25,811	
Johnstone F M	21,160	305
Johnstone M	20,119	
Jollimore G E	23,107	
Jonassen B E	10,685	

	Salary $	Travel $
Jones A G	31,664	
Jones A R	2,803	
Jones A R	34,365	
Jones A R	23,872	1,205
Jones B L	33,713	
Jones B T	21,075	2,785
Jones C F	16,588	
Jones C M	27,127	319
Jones D J	29,487	1,905
Jones E P K H	26,392	1,071
Jones G A	26,406	
Jones H A	31,020	6
Jones J D	20,108	
Jones J G	34,803	
Jones J H	32,643	1,301
Jones K J	24,906	
Jones L D	39,194	362
Jones M A	10,200	
Jones M W	13,577	
Jones R J	34,302	636
Jones S	20,271	
Jones S H	42,309	
Jones T F	8,123	
Jones T H	22,233	42
Jong Y	3,818	
Jonker R	24,626	275
Jonsson H E	22,399	
Jordan G E	28,454	139
Jordan L	18,384	
Jordan L V	250	
Jordison T L	25,582	2,891
Jorge F M	24,458	
Joronen O K	34,430	
Joss A A	25,235	1,189
Jowett D R	19,493	
Jowsey B V	9,740	
Joy T	24,216	
Joyce W	21,595	99
Joyce W C	9,366	
Juell M R	24,629	
Juffs R J	19,761	
Jumbo L G	23,884	
Jung A J	7,091	
Jungaro R J L	20,833	
Jupp P	39,590	
Jurbin T	9,593	
Jure W J	29,259	251
Jurgens D	25,532	
Jurreit D A	17,464	8
Kachmarski A J	23,764	
Kaehn T M	20,435	324
Kagetsu B	23,486	
Kainth G S	28,255	723
Kaiser A S	23,504	
Kaliszewski S	18,161	84
Kalmar J	20,279	
Kalmbach R	28,130	458
Kaminski J R	11,061	
Kane G W	22,722	560
Kane S O	26,740	560
Kanera J	26,712	
Kanigan E	4,710	
Kao T	40,274	277
Kappes C D	18,762	
Kapuszta J	46,824	
Kapuszta K E	6,273	
Karaliolios N	20,109	
Karau F P	20,809	
Kariatsumari R A	24,977	
Karlsen O	1,759	
Karlsson T C	12,470	568
Karn H C	26,831	
Karolyi S T	1,526	
Karpoff G	25,246	415
Karpowich J N	23,143	
Kasianchuk C S	7,985	
Kasianchuk D A	65,845	18,758
Kasischke E W	21,335	
Kassel D R	29,434	7,391
Kastelan C J	12,399	805
Kastelein A	28,086	1,426

	Salary $	Travel $
Katan V	20,119	
Katzer R E	13,205	
Kaufmann H	34,801	12,221
Kautz E	34,435	479
Kawa P	22,787	
Kawamoto K	21,641	
Kawase M	22,953	
Kazakoff G F	49,897	7,430
Kazakoff K L	28,961	
Kazakoff S P	30,213	
Kazmiruk D F	20,108	
Kealey T	23,077	496
Keane B J	42,634	
Kearnes M	25,766	
Keast K	24,349	
Keay D A	20,108	
Keeble W C	9,065	
Keeler D R	35,086	1,337
Keeling G E	21,837	
Keeping K M R	5,397	
Kehler E	25,512	
Keiller A G D	30,096	61
Keir C J	25,291	568
Keir D J	28,541	157
Keir R I	28,676	136
Keiser W S	34,313	294
Keith D D	26,297	
Keith J	24,364	
Kellar D	25,378	
Kellaway R J	24,665	
Keller J M	39,314	
Kelley T W	25,415	
Kellow D L	9,496	
Kells D	32,748	
Kelly A G	25,779	
Kelly A N	28,451	758
Kelly D L	24,701	1,824
Kelly J S G	26,424	430
Kelly K R	34,249	1,039
Kelly L M	41,850	5,890
Kelly L S	5,918	
Kelly M P	33,541	
Kelly N C	29,609	
Kelly P I	17,928	
Kelly R J	19,116	591
Kelly R W	22,192	3,064
Kelman C T	18,009	193
Kelsall H J	80,295	1,318
Kemp D A	16,802	8
Kemp R I	19,847	
Kemper A D	3,071	192
Kempin A	19,144	
Kendall G L	24,181	
Kennard D C	3,777	
Kennedy A B	31,872	3,533
Kennedy D J	10,051	
Kennedy F C	31,986	1,072
Kennedy I M	27,820	3,530
Kennedy J	34,320	
Kennedy J T	26,746	
Kennedy R A	25,018	346
Kennedy T	15,884	
Kennedy T L	3,774	
Kenneway J L	21,571	574
Kent M A	27,240	1,487
Kent M J	45,004	10,253
Kenwood J	137	
Keraiff K J	20,509	
Kenk R K	24,497	
Kermode M A	29,305	2,744
Kern C B	50,593	3,293
Kern T F	5,104	
Kernaghan A J	32,252	
Kerr A E	23,297	
Kerr D W	25,137	
Kerr L	21,307	319
Kerslake D C	38,697	
Kester M W	18,218	
Kettler E	19,605	
Kettner R R	31,234	1,389
Keutzer Y D	331	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Kew H B	31,447	
Keyes L T	24,621	5,409
Khadikin F	27,120	
Khadikin L	36,894	
Khan E	45,936	3,933
Khol C R A	20,242	
Kian J D	19,843	
Kidd D K	31,077	
Kidd M L	10,739	
Kiedyk E D	14,575	
Kienas C	17,219	78
Kiesenwetter O	26,358	8
Kiess W E	33,503	
Kiessling F E	19,706	
Kieth S A	5,118	
Kiland A M	33,217	1,700
Kiland G M	30,534	
Kiland W D	20,129	
Kilian G A	37,021	
Kilner E H	9,080	353
Kimble B	45,873	1,564
Kimble W E	5,639	
Kimble W R	39,132	1,042
Kimmie D A	5,947	
Kimmie S	27,209	
Kimpton L	2,952	
Kinakin B L	7,494	
Kinch W R	26,981	
King C R	25,818	
King D W	4,010	
King D W	29,599	
King E M	28,406	365
King L G	18,661	
King M F	8,127	
King M G	29,734	
King O T	40,382	5,895
King P G	27,706	
King R A	37,686	
King R S	22,923	107
King S P	31,979	
King T	43,592	
King T A	28,060	536
King V E	26,760	
King V J W	41,198	
King W G	29,652	1,808
Kingsley D T	32,465	
Kingswood J	22,687	1,795
Kinley G E	23,460	274
Kinley M R	8,893	
Kinnear R C	29,767	759
Kintzinger R H	9,328	
Kirby J J R	27,129	
Kirchner E C	19,386	
Kirk D A	26,662	804
Kirk D S	46,763	1,759
Kirk R E	23,217	
Kirk R M	20,079	
Kirkbride T G	32,344	577
Kirkland A W	29,106	379
Kirkland D A	41,129	
Kirkpatrick C L	1,440	
Kirkpatrick J B	16,163	
Kirkpatrick J D	737	
Kirkpatrick J E	47,099	381
Kirkpatrick J T	1,033	
Kirkpatrick T G	18,561	
Kishkan G A	36,662	72
Kistner F D	19,580	
Kitchen D R	20,921	3,955
Kitchen W	16,002	
Kitsch R A	3,627	
Kitson M A	27,973	3,630
Kittle R R	9,182	
Kitto F E	18,516	
Kiyono T R	36,232	
Kjemhus R F	21,736	249
Kjenstad J E	29,637	
Kjos J M	5,241	
Klassen A J	520	
Klassen C	24,562	1,775
Klassen H	23,484	
Klassen H	28,075	29
Klassen H H	24,347	
Klassen J	9,644	
Klassen J	26,096	
Klassen J B	10,071	
Klassen L A	30,632	
Klassen L A	24,845	3,898
Klassen M B	7,065	
Klassen R W	21,528	
Klassen S B	34,073	
Klause C	19,226	
Kleef G T	25,436	
Klein D G	27,516	
Klein L G	26,409	3,745
Klein L L	30,380	
Klettke D S	21,829	1,472
Klim C L	31,377	
Klingbeil K B	25,380	
Klyn L	10,893	
Knapp D K	24,037	
Knapp R	5,383	
Knapton R G	19,465	
Kneller L V	24,907	
Knibbs A G	27,966	
Knight J H	28,767	
Knight L	14,270	607
Knight R W	1,659	
Knight S C	23,703	
Knoblauch B	27,410	179
Knorr H L	25,686	
Knott A G	7,116	
Knott K G	31,578	1,542
Knowlson P K	30,651	
Knox G V	19,548	
Knox J L	34,194	
Knutson C	9,436	
Knutson L	1,991	
Kobetitch M C	67	
Koch R S	35,151	
Koehler J A	13,607	
Koehn E P	21,113	294
Koel C N	29,741	74
Koenig A	12,959	
Koenig G	25,652	
Koetz O H	23,304	
Koganow G K	7,624	
Kogelheide D	27,138	
Kohler R R	24,807	
Kohne J A	10,251	
Koivisto K J	33,300	925
Kokesch J R	27,131	
Koller S C	21,084	
Kolompar J	26,539	
Konrad W L	25,301	2,603
Koostra G H	30,231	1,187
Koopmans C	6,105	
Kootnikoff S	8,755	
Kopan E W	24,775	190
Kopelman K D	1,073	
Koper L A	28,240	1,020
Kopp K G	18,591	
Kopp K L	18,833	
Koralewicz S R	3,539	
Korbay P E	61,786	3,742
Korchinski E A	16,538	1,111
Kortegaard R	25,131	
Kortegaard W	39,132	
Kosar J	3,189	
Koshlay G A	2,790	
Koshlay S	24,022	
Kosinec B	24,860	
Koski G	34,616	
Koski K T	7,224	
Koski T J	24,944	2,612
Kosowick J J	38,987	3,398
Kossan H E R	25,100	
Kosta N A	9,442	
Kosterman R J	23,052	
Kostian D M	33,686	329
Kostian M D	1,564	
Kouwenhoven F G J	22,663	1,071
Kouwenhoven F L	31,287	364
Kovacvich R J	26,939	1,310
Kowalski B W	23,653	
Kowalski D J	22,649	
Kowluk A M	23,484	660
Koyama M	17,645	
Kozak H A	13,695	
Kozakevich J	18,198	
Kozler S	32,403	
Kozlowski D J	20,425	
Kraeker J B	18,408	
Kraeker L K	19,831	
Kramer E K	24,490	
Kraus A J	32,160	829
Kraus J S	19,240	
Krause A W	15,529	
Krause H	31,691	208
Krause H L	5,876	
Krause K	32,165	2,352
Krause M A	22,477	
Krauss L G	24,913	
Krbyla J A	7,818	
Krebs T K	13,296	
Kreitz W H	36,305	26
Kreklywich C N	10,390	
Kreklywich N	37,538	4,200
Krelekamp R J	260	
Kremsner G K	4,460	
Kriese E J	13,880	
Krilow A	12,594	
Krishnan E M	28,591	167
Kristiansen A	28,431	7,035
Kristmanson R	696	
Kristmanson W A	526	
Kristoff G J	28,572	
Kristoff R F	23,046	1,469
Kritze R H	23,013	
Krivsky J J	7,074	
Kroetsch T L	33,007	2,203
Kroetsch T M	1,811	
Krogstad L I	26,856	500
Kroll A W	25,723	
Kromar B	30,991	
Krueger B N	25,034	
Krugel E L	24,633	
Kruk R	12,232	
Krulicki T P	13,014	
Krupek L C	9,746	
Kruyer B E	20,104	
Kruyt R A	23,145	274
Kryklywyj R A	34,288	
Kryklywyj R S	30,141	
Krzanowski J M	23,849	
Kubek J P	23,994	
Kubos G E	26,579	
Kucille L G	23,642	198
Kuemper R M	21,475	
Kuharski R S	32,294	
Kukurudz S	23,813	
Kulai C Y	17,806	
Kulchyski C T	20,518	
Kum L	20,404	
Kumpula G L	23,722	1,169
Kunderman J	201	
Kunderman K	26,556	747
Kunz L	37,860	2,831
Kupser V J	25,959	
Kurisu C L	20,075	
Kurisu J H	25,785	
Kuroyama K	13,840	
Kurtz W J	24,858	
Kurucz A W	27,899	208
Kurucz K M	22,055	
Kurylowich D J	36,967	653
Kurylowich D S W	21,686	
Kuzma G	46,713	
Kuzyk A W	32,165	
Kwak F F	32,103	
Kwiatkowski M	4,124	
Kyles R S	26,560	
Kyrstein D	3,774	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Kyte D R	25,443	
L'Hirondelle P W	24,033	
L'Heureux G E	6,741	
La Forge J H	27,214	
La-Rochelle D J	23,859	
La-Roy M S	24,388	86
Laakso S A	23,099	
Labar D L	29,291	2,240
Labelle B J	26,495	8
Labelle M J	28,062	218
Labelle R	14,099	
Laberge D J	27,923	
Labounty G R	27,591	83
Laboyne I J	11,435	213
Lacey D F	19,351	
Lacey M	20,379	
Lacharite W	22,712	
Lachelt G J	8,544	
Lacheur D L	23,086	1,748
Lachmuth G A	29,244	
Lacroix R L	21,941	
Ladds B K	26,974	1,142
Laderoute S	19,457	
Laflamme E A	25,651	31
Lafleur A H	28,644	16
Lafond J W	25,401	
Lafrance E E	24,409	
Lafrance L W	35,908	
Lafrance P	25,320	
Lafresnaye L G	4,983	
Lahner R J	31,424	418
Laidlaw C	7,787	
Laidley A	23,269	5,374
Lain S F	23,380	
Laing D E	16,146	
Lake B E	42,325	
Lake G L	24,414	
Laker J T	2,698	
Lakes G D	20,236	
Lakevold L A	23,293	
Laktin A J	27,896	381
Laliberte M R	25,394	
Lalley P	31,088	
Lalonde C	27,507	
Lalonde J A	30,830	
Laluk W N	26,421	
Lam C W	26,109	1,318
Lam R L	2,744	
Lamb W A	27,207	
Lambert A	30,760	1,240
Lambert D A	24,243	
Lambert J A	13,498	
Lambert R J	14,318	
Lamont C J	33,516	253
Lamont G B	28,484	
Lamont G W	9,230	
Lamont J	38,717	
Lamoureux R L	27,355	
Lampert L L	1,235	
Lampert R G	9,837	
Lancaster T G	34,875	
Landdorf H	9,229	
Landie R H	25,370	
Landman I	20,119	
Landon N	11,887	93
Landrock K	32,191	554
Landry E J	23,879	210
Landstad D C	12,146	
Landstad L M	8,943	
Lane A	28,701	830
Lane D J	20,385	
Lane D K	32,239	
Lane D V	3,044	
Lane K B	11,240	
Lang A F	27,647	8
Lang E	258	
Lang J H	22,142	
Lange H F	30,189	8
Lange V J	38,006	
Langer A F	26,306	
Langevin G L	22,410	2,959
Langhorn K	27,203	
Langley J F	11,644	
Langman W E	24,245	8
Langmead S E	27,165	
Lanning J E	32,088	
Lannon A W A	21,332	
Lannon C	22,004	
Lansdowne P G	28,230	313
Lanyon L D	25,845	
Laplante F M	14,061	
Laplante J E	25,660	1,023
Laplante M	20,556	231
Lapointe R G	1,074	
Lapp D H	25,093	190
Lapp R L	20,902	
Larder E	10,686	
Large O F	27,408	866
Larkin D L	17,557	
Larkin K A	9,704	
Larkin L C	17,788	169
Larocque F	23,260	
Larose A T	28,863	849
Laroy S	17,104	
Larrabee G A	24,609	
Larratt M D	7,592	
Larsen A D	25,291	69
Larsen B J	16,547	
Larsen C W	5,247	
Larsen F J	25,237	95
Larsen J	15,776	
Larsen V	34,661	
Larson A M	26,573	
Larson E	27,842	
Larson R A	10,869	
Larson T E	27,056	
Lastoria K F	34,106	
Latremouille A	27,583	
Latta J C	34,247	2,062
Latta L	1,438	
Lau E C W	23,826	422
Laursen G L	35,501	
Laursen G V	20,501	
Lauzon G A	27,137	681
Lavallee P P	9,388	
Laveck G L	24,980	
Lavoie B A	268	
Lavoie K R	24,090	1,103
Lavoie R	25,542	473
Law E W	44,304	363
Law K P	24,389	
Law W E	25,846	226
Lawrance J	20,204	
Lawrence B A	24,969	
Lawrence D S	35,917	1,158
Lawrence G E	9,535	
Lawrence J C	27,161	844
Lawrence J H	42,114	3,445
Lawrence R C	36,719	
Lawrence W D	32,444	
Lawrence W G	28,192	231
Lawrie S G	34,362	366
Lawson K I	27,127	1,910
Laxton G L	25,624	1,637
Lay E S	33,413	
Lay J W	46,290	1,804
Lay M A	31,141	1,366
Lay P W	33,871	
Laybourne G E	15,461	
Laybourne N W	24,313	
Lazenby D E	21,267	
Laznicka V	25,020	
Leach J E	22,573	
Leach M P	15,039	3,147
Leach W R	25,174	655
Leachman H F	24,463	
Leader K	1,071	
Leader R R	23,145	
Leaf R A	25,985	
Leahy J E	23,455	
Leakey S E	23,917	
Lean D B	21,865	
Leander P	9,439	
Leane M M	7,372	
Leane R P	27,285	
Leask D G	137	
Leatham R G	33,728	1,856
Lebbetter A E	19,234	
Lebed R G	26,314	28
Lebel L	24,754	
Leblanc E	16,528	
Leblanc J F	25,633	
Leblond C B	52,166	
Lechuk G W	5,568	
Leclaire S L	20,512	243
Ledoux L A	2,559	
Leduc G	7,234	
Leduc R J	15,443	
Lee C	623	
Lee C A	29,962	3,520
Lee E M	20,372	247
Lee F H	34,984	1,864
Lee J H-Y	40,274	983
Lee J W	27,402	2,915
Lee K	26,666	
Lee K F L	19,522	
Lee L F	16,839	
Lee M D	28,544	186
Lee R D	23,611	1,653
Lee S	32,348	482
Lee W C	13,721	
Leech R F	26,676	
Leek D L	21,648	
Leeland M J	35,269	201
Lees E	17,395	141
Lees N K	16,681	
Leet J	22,830	92
Lefebure D	3,554	
Lefferson H D	21,920	30
Lefferson K	6,977	
Leffler B	17,152	
Lefroy R	23,651	
Legacy P H	23,661	2,072
Legard K J	32,783	
Legg J R	9,309	
Lehmann E	35,385	
Lehrke H F W	41,936	
Leibel J	28,491	
Leigh F W R	37,538	4,390
Leighton J F	25,388	1,522
Leiper L	23,289	
Leippi R S	12,003	
Leith M	20,168	465
Lejeune B	19,555	
Lejins V	20,089	
Lemay A A	23,969	189
Lemay R L	8,081	
Lemcke R J	20,653	
Lemire L G	29,736	102
Lemky A I	24,852	
Lenaghan B V	24,160	
Lennartz H	34,826	329
Lenton B J	28,532	162
Lentz D W	43,407	
Leon A	8,313	
Leonard B J	8,802	
Leonard C A	19,508	
Leonard D	19,455	
Leong J K	27,506	
Leonhardt C L	8,479	
Lepage F A	25,137	
Lepage L E	17,846	
Lepage N B	24,081	
Lepage R J Z	35,225	
Lepard K V	27,126	
Lepine P D	14,585	664
Lenne D S	35,025	
Lesage W O	23,901	
Lescisin G L	869	
Lesergent W E	24,813	
Leslie P M	16,314	128
Lesmister D A	25,237	
Leson F H	30,856	1,090

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Lesperance G J	25,986	
Lessard C J	39,570	
Lessard D M	7,988	
Lessard K M	30,235	
Lessard L C	13,115	
Lesyk D W	31,464	1,261
Lesyk K N	29,862	39
Letendre D P	27,368	
Letourneau G R	28,221	
Letourneau R R	355	
Letsos J E	19,389	254
Letts R C	887	
Leuenberger E	29,654	929
Levelton G C	1,387	
Levesque D H	34,470	
Lewis C C	5,414	
Lewis C S	37,349	
Lewis D G	350	
Lewis D W	22,317	
Lewis E	4,221	
Lewis F J	43,405	
Lewis G W	28,797	354
Lewis H P	4,720	
Lewis J W	23,026	
Lewis L	24,113	78
Lewis L A	34,479	774
Lewis M	27,697	182
Lewis P A	27,434	1,309
Lewis R I	25,788	633
Lewis W J	25,572	
Lieback L M	1,201	
Liebrecht S D	21,061	
Likness S K	26,857	2,526
Lillico A	32,666	295
Lillico I E	2,022	
Limacher A R	66,664	2,191
Limacher R J	34,349	
Lincoln P L	20,319	
Lind J A	27,135	
Lindahl S A	27,174	
Lindal B	20,841	
Lindberg G W	9,579	
Lindemann K J	8,154	
Lindgren M J	19,063	
Lindsay B A L	25,279	
Lindsay D A	13,847	
Lindsay E R	29,961	272
Lindsay J R	8,462	
Lindsay W D	29,088	2,960
Lindsay W D	24,908	86
Lindsell W R	36,844	
Lindsey M M	8,252	
Lindsey T H	1,494	
Lindstein N	20,130	
Lindstrom D M	12,738	
Lines A F	22,015	1,126
Lines J E	23,181	16
Lines R F	28,062	6,324
Links P L	17,645	
Linton H	29,837	561
Linton P A	27,643	383
Linton R J	3,482	
Linton T W	22,809	397
Lintott B D	30,540	2,834
Lion H H	8,186	
Lipinski C P	26,302	
Lipinski R C	24,864	637
Lippa C J	28,255	611
Liscum R H	13,822	
Lisk K E	36,203	3,223
Lisman J	54,067	3,332
Lissa A G	1,798	
Lister D	29,019	
Lister D R	49,062	8,382
Littau B H	4,184	
Little J L	22,544	673
Littlejohn G G	25,388	
Livingstone D	13,345	
Livolsi A	22,973	476
Livsey P E	25,040	
Lloyd E K	9,501	3,434
Lloyd J S	9,482	
Lloyd T A	1,943	
Lobay D	5,996	
Lobay G P	31,466	307
Lobay J M	32,972	
Lochhead L D	15,883	
Locke B B	30,921	283
Locke E A	40,328	3,059
Locke P S	31,213	877
Lockstead R D	3,692	
Lockyer J E	23,377	105
Loewen G J	42,719	
Loewen J M	10,709	
Lofgren K J	32,637	
Lofgren R L	34,355	
Lofthouse P	41,819	2,010
Lofting J	4,786	
Logan A W	25,035	410
Logan J	21,324	
Logan J K	27,496	504
Logan J R	33,110	2,827
Loik B J	21,919	
Loiselle K M	9,980	
Loiselle S R	24,774	
Lomas G	39,947	1,134
Lomas K R	32,041	
Lomas R	32,242	199
Lommer R S	24,426	
Loney J K	7,700	
Long C	2,054	
Long D	39,572	
Long F L	23,757	264
Long G A	27,131	
Long K D	20,316	307
Long T G	24,746	
Long W F	870	
Longdo R I	25,957	
Longman C J	25,078	90
Lonquist E W	12,436	
Loonstra L L	21,900	
Lopez R	25,981	
Lord C E	7,664	
Lorenzen M L	12,624	
Lorette K P	7,988	
Lorette R M	39,051	2,903
Lorgere J A	24,860	
Lorimer A R	25,045	150
Lorusso M	3,393	
Loseth G	9,793	
Loshuk J D	27,507	1,096
Losier L	20,454	2,020
Lothrop G J	24,042	
Lott M J	4,980	
Loucks D	29,857	
Lougheed D J	361	
Lougheed D N	37,454	
Louie A P	26,497	
Loutit J C	25,562	
Love D N	23,822	
Love G W	29,538	599
Love M K	12,323	
Loveday J C	31,867	151
Lovell G A	27,196	338
Lovell M G	19,820	
Loveseth L	17,763	
Loveseth L W	7,234	
Lovestrom A J	31,794	
Lovestrom K D	31,155	
Lovestrom R D	54,634	
Lovett J B	36,364	1,323
Lovett K	27,993	
Low L	7,870	
Lowe A R	37,538	8,912
Lowe D W	27,846	151
Lowe G	402	
Lowe G S	10,182	
Lowe H E	25,519	624
Lowe J	27,324	
Lowe L M	17,134	296
Lowe R S	40,696	1,258
Lowe R T	28,983	
Lowe W E	10,815	
Lowery C	10,386	
Lowes D N	27,364	
Lowgood S	18,942	491
Lowrie M	9,397	
Lowry D P	27,161	
Lowther K M	27,921	1,737
Lucas C J	42,661	
Lucas J W	27,621	
Lucci P M	31,222	
Luchinski J	27,252	325
Luciak E	23,261	3,909
Luck G C	1,264	
Luckhart K J	34,044	
Lucow L W	4,908	
Ludtke W N	23,091	
Lukat A E	25,475	
Lukawesky K W	31,888	1,320
Luke G W	23,782	
Lum M F	28,900	
Lum P M	21,485	
Lunan C R	24,041	
Lund A E	11,303	
Lund B A	7,580	
Lund E A	58,884	12,738
Lund L A	25,514	160
Lund M S	8,833	
Lundgren N E	22,508	
Lundin G B	38,664	
Lundquist B D	19,254	
Lundy M J	25,492	955
Lunzmann A I	24,914	
Lupton T	24,324	
Lupul J P	25,769	
Luscombe P	21,383	
Lussier J	22,752	
Lussier R H	7,295	
Luszcz S J R	16,529	195
Lutley C H	26,923	343
Luttervelt D H	28,071	
Lutz S L	19,693	
Lyager Y	24,488	
Lyall W R	54,027	7,653
Lyford R W	25,162	348
Lyle W T	23,265	
Lynam M A	22,052	86
Lynch D L	20,108	
Lynch G G	20,822	
Lynch G R	22,309	
Lynn M J	21,789	
Lyons D	38,131	3,245
Lyons H W	24,169	
Lyons J	32,925	621
Lyons J W	23,499	
Ma L	19,934	
MacAulay D L	28,080	374
MacColl R F	25,375	
MacDonald C	19,375	171
MacDonald D M	22,125	
MacDonald G S	36,073	1,001
MacDonald H B	24,347	5,029
MacDonald J	22,481	
MacDonald J A	39,244	
MacDonald J D	28,894	609
MacDonald J E	28,175	529
MacDonald L	25,767	
MacDonald L A	10,296	
MacDonald P	26,542	633
MacDonald R W	26,012	127
MacDonald S A	11,417	
MacDonald S J	905	
MacDonald W A	24,817	
MacDonald W R	27,135	
MacDonell W J	26,655	260
MacDonnell K J	9,636	
MacDougall D S	22,580	
MacEdo A	33,207	
Macey S A	25,830	903
MacFarlane D R	27,763	
MacGregor R C	46,075	11,073
MacInnes A G	9,373	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
MacIntyre A	35,146	2,040
Mack L L	29,532	228
Mack R E	29,202	5,114
Mack V L	17,996	329
MacKay B F	41,916	
MacKay D G	32,560	
MacKay D W	23,609	253
MacKay G A	2,425	
MacKay J	33,711	
MacKay J G	7,194	
MacKay T K	28,917	625
MacKay V E	9,824	
MacKay W J	31,162	1,402
MacKenzie A D	24,667	687
MacKenzie F	23,955	
MacKenzie I W	40,075	121
MacKenzie K E	36,314	
MacKenzie W E	23,714	
MacKillop R N	14,849	1,262
MacKinnon A E	25,553	
MacKinnon D R	36,911	1,473
MacKinnon S	1,094	
MacKnight D G	28,397	
MacLachlan K D	11,253	
MacLean A	10,594	247
MacLean A M	19,611	250
MacLean D N	28,764	1,265
MacLean G W	25,943	
MacLean P N	24,220	
MacLennan A F	20,169	1,217
MacLeod C J	1,699	286
MacLeod R A	10,550	
MacMillan J	32,075	1,902
MacMillan J M	28,696	2,799
MacNab D W	47,106	5,421
MacNab L A	25,833	1,650
MacNair G	24,114	2,790
MacNeil M K	26,270	422
MacNeil R	10,702	
MacNicol D N	9,084	
Maco L	31,078	24
MacPhail M J	32,165	
MacPhee S	20,111	
MacPherson D N	29,347	1,601
MacPherson J	31,933	
MacPherson M	23,536	
MacSween D I	43,295	4,581
MacTavish P A	15,187	
MacVicar D C	26,471	2,150
MacWhinnie J W	17,780	
Madden J	9,191	
Madden L	6,742	
Maddison W J	25,520	
Madelung B L	16,015	
Madelung L M	27,747	3,962
Mader J G	27,894	634
Madhok M	22,536	
Madigan H G	19,548	
Madrigga L J	21,943	
Madsen K E D	40,005	
Madsen P E	32,563	963
Magas G	10,930	
Magas M S	39,621	1,379
Magdanz R C	34,930	
Magee A A	24,797	
Magnuson R E	27,448	493
Magnusson D L	17,716	462
Mah A K	33,147	4,099
Mah K K	25,287	103
Mah S B	8,822	
Mahaffey R T	25,416	359
Mahoney B W	26,069	
Mahood P J	30,585	727
Mahy R J	4,464	
Mia R	29,737	426
Maibauer M E	27,819	1,439
Maier L J	19,603	73
Mailhot K R	27,105	182
Maisonneuve R W	25,918	300
Maitland W J	28,877	2,975
Major D E	22,217	211

	Salary $	Travel $
Major M E	27,312	
Mak H K	27,543	1,287
Mak P C	35,466	
Makayev D D	28,794	
Makayev M	48,284	
Makayev M B	38,348	
Makeiv E	25,185	
Makeiv J H	42,060	
Makeiv S W	33,703	
Maki B A	26,242	328
Maki D W	23,406	
Maki K R	17,277	
Makonin P P	24,873	
Makortoff K	2,887	
Makortoff P F	36,408	
Makowichuk R	24,366	
Malbon M Y	3,375	
Malcolm K W	42,800	834
Malek J E	11,654	
Malekow S M	29,289	
Mallach H G	1,322	
Mallach S	2,604	
Mallam R S	23,501	
Mallow L	23,918	
Malm H E	35,519	74
Malm K B	8,153	
Maloff J	11,502	
Maloff M M	25,877	
Malthus B M	30,942	
Manahan M A	17,874	
Manchak R R	9,127	
Mandap L	17,667	
Mandziak M P	22,334	
Mang C L	27,949	
Mangat R J	24,457	
Mangold P P	10,445	
Manhas A S	23,199	
Mankey N	26,246	
Manley R L	27,090	
Mann B F	19,258	705
Mann J J	24,697	1,386
Mann K D	25,199	
Mann R E	33,994	
Mann S T	19,544	
Manners C	6,410	
Mansfield J A	12,439	
Manson J W	27,426	496
Marbry K E	7,627	
Marcellin R	24,596	
Marcellin R P	498	
March J S	1,377	
Marchand C P	7,800	
Marchi J B	26,732	556
Marcus S L	25,514	
Marda L J	9,605	
Marfleet W G	23,525	
Marier L M	24,996	310
Marini R E	1,205	
Marinus C J	26,133	
Marion A M	29,600	574
Marion J D	27,365	
Markin J D	595	
Markin K P	23,865	
Markin P J	27,554	6,494
Marlatt K N	10,380	
Marquardt K E	24,136	
Marr D G	25,936	
Marr J S	6,001	
Marr K P	1,730	
Marriott F W	24,140	738
Marriott J R	35,527	
Marriott P T	30,751	
Marsh J A	2,752	
Marshall B A	20,104	
Marshall E H	8,366	
Marshall K	26,291	
Marshall K G	38,910	
Marshall L C F	22,387	
Marshall R E	26,668	4,235
Marshall R F	32,699	
Marshall R J	29,401	207

	Salary $	Travel $
Marshall T E	24,494	392
Marston R E	30,406	451
Martell L	34,807	796
Martell L P	8,573	
Martens A P	28,408	89
Martens D J	34,383	727
Martens F E	46,435	9,135
Martens H P	27,021	464
Martens J L	7,740	
Martens M	28,844	476
Martens P G	28,779	
Martens R W	13,840	
Marticotte P J	27,133	
Martin B J	186	
Martin C A	2,718	
Martin C J	7,662	
Martin D R	9,165	
Martin D R	7,614	
Martin G A	9,544	
Martin G M	17,987	321
Martin G P	22,687	
Martin L	25,099	469
Martin R A	29,715	8
Martin R F	27,288	1,830
Martin S A	32,677	
Martin S D	23,509	
Martin S L	14,067	
Martin T C	27,877	408
Martin V G	32,679	1,883
Martin W E	26,782	123
Martindale J S	27,246	
Martyn J	19,559	
Maruca G	28,693	
Maruca N	18,725	
Maruggi A	4,505	
Marunchak G J	36,487	
Marunchak J A	30,372	
Marven R F	37,540	
Marwood C A	6,588	
Marwood R A	34,933	
Masch D L	17,739	630
Masich S T	4,587	
Mason D	16,476	24
Mason D P P	25,711	
Mason M D	27,372	66
Mason W	23,950	
Massey R G	27,922	154
Massicotte N M	8,678	
Mast I R	9,997	
Masters A R	32,216	
Mastrantonio M	26,412	986
Mate P E	28,968	3,056
Materi R P	21,170	1,794
Mathers G W	15,144	
Mathers W M	21,656	
Matheson C W	14,420	
Mathieson G G	34,375	209
Mathieson R W	43,941	11,023
Mathura P	31,225	341
Matisz G E	14,990	
Matkin P A	18,440	
Matkovic R	19,796	
Matkovic S L	3,634	
Matson C H	15,255	
Matsuda S Y	31,323	
Matthews F E	23,851	
Matthews G A	32,283	
Matthews I R	26 732	391
Matthews J R	24,912	
Matthews R A	35,912	
Matthews R E	46,216	
Matthews R G	35,903	
Matthews R G	30,269	
Matthews R L	31,192	
Matthias J A	34,788	
Matthias K W	40,192	
Mattson W A	23,089	
Matuga R	22,386	
Matusky F	22,853	
Matwick M M	6,737	
Maughan N W	28,897	383

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Mawle J L	41,717	
Maximchuk F W	33,937	688
Maxwell R K	25,158	12,969
May D F	8,597	1,149
May D L	19,926	
May H J	27,564	327
May M	23,587	
May W H	17,635	
Maydiniuk G E	23,935	327
Mayer B G	1,533	
Mayer D E	9,217	
Mayer J W	30,838	683
Mayer R L	29,371	215
Mayer W	31,149	
Mayes D R	33,930	
Mayled D L	16,312	
Mayne P O	25,411	695
Mayner J	29,034	1,374
Maynes S S	3,346	393
Mazuch L	51,673	5,019
Mazurak A L	29,765	
Mazzei E P	26,826	494
McAdam D	22,796	
McAlister T J	887	
McAllister F A	5,473	
McAllister H E	29,526	
McAllister J M	27,402	1,555
McAllister R S	32,276	211
McAlpine J	24,168	
McArthur M G	32,105	292
McBeth N T	25,812	
McBride G D	27,423	
McBride K L	11,406	
McBride T P	14,097	
McBurney C J	31,992	
McCabe M B G	11,373	
McCaffery B M	26,086	
McCall F B	22,634	
McCall L M	21,762	1,037
McCallan D G	21,432	
McCallum D M	27,780	
McCallum G J	21,981	
McCallum M C	225	
McCammon F M	19,719	
McCandlish M R	28,289	43
McCann M D R	9,414	
McCargar W A	33,546	1,986
McCarthy J	15,014	2,544
McCarthy S W	8,659	522
McCarvill F W	20,566	
McCauley D J	7,693	
McCausland G S	13,121	
McCaw B P	22,423	243
McCaw M J	26,896	
McClean J A	32,467	
McClean J A	28,578	
McClelland T E	24,151	
McCloskey J	1,564	
McCluskey P A	24,873	
McColl C J	27,275	1,166
McCollum K	24,575	
McCombs C T	19,543	224
McConechy G G	25,109	
McConnell D G	24,577	
McConnell F	24,001	185
McCooey M L	30,616	
McCoy G E	23,632	2,485
McCoy J P	31,895	641
McCrae G S	33,581	
McCrae V M	19,628	406
McCrea P	19,456	
McCready D J	15,063	
McCreight W J	22,997	
McCuaig D W	31,975	
McCuish T	27,355	
McCulloch J G	38,319	
McCulloch R K	18,557	1,257
McCullough C A R	27,640	
McCune K L	21,305	
McCune P V	31,139	
McCurrach P C	37,877	

	Salary $	Travel $
McDade G E	29,204	
McDermid L	21,280	
McDermid R M	28,692	2,196
McDicken J D	47,522	3,191
McDonagh A	8,126	
McDonald B L	15,562	
McDonald D L	20,734	
McDonald D L	24,381	315
McDonald D W	7,302	
McDonald F E	25,428	281
McDonald G B	23,993	220
McDonald I M	3,458	
McDonald J D	26,656	896
McDonald K M	5,751	
McDonald M A	17,887	184
McDonald N B	25,287	1,409
McDonald R F	28,368	
McDonald R J	24,815	
McDonald R L	22,107	562
McDonald R R	29,187	223
McDonald R V	26,829	
McDonald S J	33,501	
McDonald W J	46,948	1,739
McDonell D R	19,198	421
McDonell J P	42,734	9,563
McDonnell C A	20,121	496
McDonnell R T	22,363	547
McDougall I C	26,599	
McDougall J T	23,828	125
McDougall T M	18,441	
McDougall W G	35,801	1,993
McEachnie K M	7,610	
McEachren W R	28,260	899
McElderry D C	6,369	8
McElroy G H	3,888	
McEwen B J	23,922	2,897
McEwen B W	27,185	662
McFadden G	21,583	1,000
McFadden R C	33,582	
McFadyen B J	11,364	
McFadyen V M	12,973	383
McFarlan C E	24,758	
McFarlan C W	24,322	
McFarland A	34,411	
McFarland L T	25,639	
McFarlane B E	9,040	
McFarlane J D	43,513	260
McFarlane P A	42,794	
McFaul D J	3,329	
McFaul R L	24,940	
McGavin D A	27,157	
McGeachy D G	23,944	
McGee R V	30,301	473
McGhee D S	3,147	
McGhee D W	16,817	
McGillis S	9,560	
McGillivray C E	26,746	
McGimpsey R J	28,377	179
McGinnis N C	35,855	1,269
McGivern K J	21,654	34
McGivern N J	25,385	181
McGorman B W	39,238	2,154
McGorrian M	2,469	
McGovern P E	9,192	
McGowan R L	32,151	108
McGreeghan H W	24,256	16
McGregor B G	35,205	
McGregor W D	23,405	
McGuire K J	23,282	
McHugh M F	16,017	
McHugh W A	28,542	2,961
McIldoon W J	19,548	
McIlveen S P	20,066	
McInnes P W	25,120	
McInnes W A	27,137	
McInnis C M	25,738	
McIntosh R R	23,937	
McIntyre D M	20,108	
McIntyre J W	11,310	
McIntyre J W	115	
McIntyre T W	1,811	

	Salary $	Travel $
McKamey R J	23,035	77
McKay B C	20,108	
McKay I L	20,115	
McKay J D	25,268	
McKay J L	25,207	
McKay J W	22,753	
McKay N B	4,184	
McKay W H	24,158	8
McKean A G	28,078	2,343
McKee D S	30,297	110
McKee L R	33,220	
McKeigan J L	34,858	
McKenna D W	21,397	
McKenna G D	4,066	
McKenzie B	24,995	35
McKenzie D G	190	
McKenzie H I	34,527	1,925
McKenzie J G	28,223	
McKenzie J T	4,681	
McKenzie S H	22,783	96
McKenzie W	24,661	
McKenzie W F	26,001	83
McKenzie W I	27,784	
McKeown B R	54,067	8,018
McKeown S M	18,131	
McKerracher C D	14,781	246
McKerracher D W	7,052	
McKichan V	16,720	
McKillican D V	29,813	
McKillop D W	36,510	
McKimmie D	27,120	29
McKinlay E M	6,088	567
McKinley P S	26,693	1,502
McKinnon F	1,010	
McKinnon M W	18,367	
McKnight D	2,530	
McLachlan J I	14,871	
McLardy D	32,471	
McLaren B R	20,102	
McLaren M L	35,608	
McLaren T A	5,552	
McLarty R W	9,334	
McLaughlin D A	26,049	
McLaughlin P J	29,024	284
McLean C	19,548	
McLean D B	24,464	
McLean F T	31,034	
McLean G D	24,220	1,467
McLean K A J	3,941	
McLean L	29,576	
McLean R I	23,185	
McLean R R	32,042	
McLean R W	34,298	
McLean R W	27,957	1,152
McLean W J	32,701	
McLellan D B	27,833	161
McLellan J D	27,525	555
McLellan R D	22,617	
McLennan D B	5,490	345
McLennan D C	26,387	
McLeod A R	29,219	
McLeod C S	32,439	
McLeod I E	27,594	
McLeod N D	24,113	
McLeod R H	10,593	
McLeod R M	9,737	4,578
McLeod S W	7,773	
McLinden J	3,674	
McLuckie A W	20,992	594
McLuckie D A	17,366	
McMahon T M	29,270	
McMahon T T	29,850	
McMann E S	27,528	
McMaster F A	21,460	
McMeans N A	25,690	911
McMillan J K L	25,301	
McMillan J T	25,421	
McMillan M D	19,988	
McMillan M G	30,912	4,118
McMillan W H	29,409	
McMillan W J	276	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
McMullen L D	2,499	
McMullin J	5,774	
McMurdo J D	11,524	
McMurter J M	25,828	
McMurtrie J C	23,550	
McNabb J F	32,997	1,101
McNary R V	11,318	
McNaught K	19,548	
McNee J A	30,340	233
McNee J M	41,749	
McNee N L	28,072	780
McNeill J M	49,271	1,975
McNicholas L V	32,686	527
McNutt G E	34,776	
McPhee G D	22,940	
McPhee J A	27,007	
McPherson D K	36,475	616
McPherson G F	33,457	422
McPherson G M	1,485	
McPherson S E	35,314	1,779
McQueen C M	26,649	1,094
McQueen R J	25,365	
McQuillan R	26,376	602
McRae C A	10,621	
McRae L F	4,844	
McRae N H	33,393	382
McTavish B P	9,298	
McTavish R W	25,154	
McWhinne A L	10,659	
McWilliams K	18,906	
Meadmore R B	35,104	
Mearns G L	22,729	
Measure G	22,916	140
Medcalf S A	22,427	8
Meekis A T	27,285	
Meeks R E	28,209	
Meerman H D	19,559	378
Meerman W	26,339	159
Meester H J	25,247	1,488
Megaro R	21,187	
Megaw M	2,674	
Mehr J R	5,556	
Meidinger J F	49,433	6,031
Meier D D	6,208	
Meier K A	5,961	
Meier L J	9,787	
Meister G E	20,752	
Meister S L	18,227	
Meldrum M R	22,000	1,225
Melenka C L	17,457	
Melnychuk B	23,297	
Melnyk R E	29,714	173
Meloro D	28,604	
Melsness B	11,852	
Menard A R	2,695	185
Mendes J A	27,154	
Menektos P D	8,838	
Menhinick D A	23,491	
Mennie L W	24,721	
Menu F J	22,098	5,534
Mercer A	27,863	141
Mercer D L	28,605	
Merchant C J	23,578	
Merchant J F	28,963	
Mercs G M	27,047	194
Meredith J A	2,299	
Merit G	23,979	
Merkel G A	35,514	
Merkel R A	32,362	
Merkley G A	23,230	
Merluk T N	32,976	
Merrall G J	24,173	
Merrett L A	12,022	307
Merrick A J	7,403	
Merrick B E	27,049	
Merriman D S	22,833	
Merry G F	26,345	
Mertton J G	28,843	4,422
Merwin L	26,973	72
Metcalf R W	13,177	
Methot C J	2,140	

	Salary $	Travel $
Methot R D	36,542	11,173
Metka D W	10,641	
Metz V	20,572	
Metzger W O	26,663	978
Meuser H	32,748	
Mewhort D J	11,880	
Mewhort J D	32,917	
Meyer J P	26,005	
Meyers A J	22,794	
Michaloski J	23,650	
Michaud D J	27,755	
Michaud P	22,808	
Mickey R H	25,928	
Middleton H H	27,404	
Migneault R H	25,010	468
Miki G T	23,055	
Miki R	24,564	
Mikkelsen B F	35,323	141
Milburn P R	37,273	1,379
Mile J A	3,055	
Milinazzo F	27,149	286
Mill J W	35,490	
Millar K M	43,419	
Miller A	31,032	
Miller B A	34,018	
Miller D E	14,870	2,361
Miller D G	26,848	
Miller D J	21,592	
Miller D P	10,036	
Miller F	31,972	684
Miller G E	49,393	2,261
Miller G F	26,306	
Miller G K	17,619	
Miller H D	29,269	
Miller I	23,180	287
Miller I A W	32,406	4,127
Miller J A	24,825	
Miller J A	1,289	
Miller J C	5,371	
Miller K A	2,438	
Miller K R	20,289	247
Miller L	25,882	336
Miller L J	34,916	
Miller L L	1,251	
Miller L S	6,407	
Miller P J	22,713	
Miller R	28,516	
Miller R	584	
Miller R T	14,240	537
Miller V J	22,029	
Miller W	3,847	
Miller W	26,215	
Miller W A	38,724	
Miller W E	11,805	
Miller W S	14,142	2,558
Milligan D W	37,606	150
Milliken D L	24,446	
Milliken G R	23,967	
Mills J N	5,142	
Mills P	19,540	
Mills R	475	
Mills S	30,247	1,241
Mills S	1,369	
Mills W E	9,536	
Milne A A	25,319	
Milne A K	23,102	
Milne C R	35,076	719
Milne G R	28,245	
Milner L P	17,474	
Milot G E	7,359	
Milton D R	8,959	
Minchin M	28,707	
Minnis E S	15,400	
Mintak D O	35,707	
Mintak J	36,079	10,422
Minty K W	23,890	
Mio J T	7,714	
Misko J M	20,108	
Misyk M A	3,930	120
Mitchell A	7,698	
Mitchell B	23,277	

	Salary $	Travel $
Mitchell F D	24,953	
Mitchell G	27,296	
Mitchell G D	23,345	
Mitchell G L G	20,049	
Mitchell G R	24,562	
Mitchell G R	11,662	
Mitchell J P	24,179	
Mitchell K A	35,540	
Mitchell L	8,537	
Mitchell M T	22,034	
Mitchell R G	30,822	
Mitchell S E	5,002	
Mitchell W	26,850	
Mitton D	22,682	
Miyahara L K	30,635	92
Mochizuki R K	36,496	2,946
Moehling A G	845	
Moehling C O	14,559	
Moffat C R	33,430	
Moffat W B	22,194	1,517
Moffat W W	24,417	506
Moffatt L W	42,061	
Moffett S J	25,238	
Mogielka K W	20,175	
Mohamed S S	31,183	
Mohoruk C	7,492	
Mohoruk C J	41	
Moir A R	39,840	1,518
Moir M W	26,209	
Molendyk B J	8,469	
Molendyk M T	26,497	
Molendyk T	27,619	1,450
Moline L	28,315	119
Moller D D	349	
Molnar W S	5,156	
Monaghan T J	22,568	883
Mondini T	9,598	
Monkman M H	26,157	831
Monnette H A	33,537	7,430
Monnington J D	24,531	
Montador A J	49,759	7,632
Montague T	10,871	
Monteith S H	27,855	
Montemayor J C	31,652	13,077
Montgomery J A	23,813	70
Montgomery R H	35,209	
Montgomery W	39,340	1,511
Montgomery W A	27,201	3,010
Moody A P	26,631	
Moody L R	12,484	
Moody P	3,674	
Moody P L	27,124	
Mooney R F	31,759	2,241
Moore A M	10,440	
Moore C	18,062	
Moore D N	48,504	7,084
Moore D R	27,230	412
Moore G A	7,105	953
Moore G A	38,670	
Moore H C	27,757	159
Moore J E G	5,887	
Moore J J	6,537	
Moore L G	32,330	
Moore R B	22,143	
Moore R J	27,378	668
Moore S A	480	
Moore W A	32,296	4,330
Mooy W R	22,835	
Moran E A	17,040	298
Moran J	12,760	
Moreau J H	26,666	1,616
Moreau P F	23,612	960
Moreau S	20,683	
Morey F J	54,067	1,003
Morgan D K	26,299	8
Morgan H D G	6,670	216
Morgan K H	21,231	1,649
Morgan P M	28,443	352
Morgenthaler A F	30,637	3,591
Morhart T J	16,555	
Morice K E	25,721	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Morin J J	25,506	
Morley J H	47,962	5,846
Morris D W	26,629	1,175
Morris G M	58,185	6,101
Morris I G	24,099	
Morris J W	1,682	
Morris K S	15,243	
Morris N M	16,611	82
Morris R G	8,351	92
Morrison D J	32,037	
Morrison D L	18,125	
Morrison E	7,588	
Morrison E A	22,138	
Morrison G	14,644	
Morrison G	5,202	
Morrison P N	11,301	
Morrow L V	33,292	349
Morry G	25,244	686
Morse D M	25,266	
Morse G L	25,926	
Mortenson R L	23,407	
Mortimer A J	22,039	204
Mortimer D M C	27,398	1,652
Mortimer H S	28,070	1,629
Morton V E	34,000	2,082
Mosby G E	32,705	3,296
Moser A T S	1,137	
Moser J G	43,209	1,150
Moshenko P W	6,735	
Mosher G F	576	
Mosher L T	11,974	
Mosser C W	27,175	
Mosser G A	26,796	733
Mossey D	22,933	
Mossman C A	35,523	156
Mossop L E	6,246	
Mostowy T M	22,264	
Mosure A D	27,908	
Motloch M	23,696	
Mottershead P A	26,257	
Mottishaw J B	44,729	
Moulton A	22,698	
Mounsey F W	29,143	324
Mountain C J	1,006	
Mouton D	25,090	
Moutray K B	9,360	370
Mowatt G M	31,057	
Mowery B R	5,865	
Moysiuk K	66	
Moysuik K	8,433	
Mraz P A	10,270	
Mucha A J	24,868	382
Mucha J J	4,566	
Mudry J	1,175	
Mueller D R	425	
Mueller J W	3,073	
Mueller R P	2,548	
Muir D E	24,085	
Muir D S	26,926	408
Muir T	254	
Muirhead K P	25,523	
Muldoon J	9,897	
Mullen J	23,732	72
Muller B	19,559	
Mulvahill J E	38,996	1,182
Mulvey J M	36,171	355
Mulyk E J	14,703	
Mumford W L	30,136	
Munck E D S	5,188	
Mundreon T P	23,520	
Munich D G	30,819	915
Munkholm C A	20,108	
Munn P L	46,983	6,393
Munn S	19,556	
Munro A M	22,443	
Munro H R W	24,332	
Munro R J	1,505	
Munro R L	8,918	
Munro T C	39,653	
Munshaw J R	7,216	309
Muntean R K	23,272	
Murcheson R A	26,572	8
Murdock A J	24,445	122
Murdock J	27,014	1,184
Murley D	1,682	
Murley L	19,439	
Murphy D	31,493	
Murphy E A	23,966	
Murphy E M	12,872	
Murphy J W	33,682	
Murphy K	1,210	
Murphy N M	23,866	99
Murphy P S	28,241	717
Murphy S M	3,548	
Murphy T K	28,484	341
Murphy T L	23,907	
Murphy T V	30,743	
Murphy W L	23,966	
Murray A F	27,852	
Murray B E	24,936	
Murray C R	23,288	
Murray D G	503	
Murray D J	31,321	139
Murray J	9,494	
Murray J R	26,300	
Murray K	26,645	1,119
Murthi J N	36,544	948
Mussallem G	45,019	2,329
Musselwhite G J	17,490	
Mussick J A	29,595	
Mustafa D	28,357	378
Mutch W E	25,298	1,989
Mycholuk M	20,154	
Mycholuk S E	20,593	
Myers E S	24,554	8
Myhrer A T	7,251	
Myskow D A	25,066	
Naccarato M J	24,109	123
Nadeau B	361	
Nadeau M	8,698	
Nadig H A	24,238	
Nadon L	92	
Nadurak A W	19,860	
Nagasaka H H	41,453	
Nagata S S	2,480	
Nagel D B	19,551	
Nagy A L	36,943	
Nagy M	9,579	
Nahulak S A	10,093	
Nair S	26,676	775
Nakazawa K	24,461	
Nancekivell R L	23,262	239
Naran Z	20,088	
Nash M A	22,682	6,209
Naude S	33,821	271
Nault D L	19,587	
Naumann C	3,699	
Naychuk J	8,437	
Neale A	13,087	
Neale F W	28,398	368
Neale J R	22,693	
Nealis D M	1,622	
Neave M V	26,276	
Neave T C	8,438	
Needham D R	16,249	
Needoba E D	24,413	
Nehaj A	27,220	
Nehaj R A A	24,328	
Nehring A L	22,173	
Nehring W R	2,121	
Neigum M	24,361	
Neil J	26,972	
Neil L J	24,960	
Neill A M	3,491	
Neill P W	35,929	
Neilson G R	32,757	
Neilson P E	11,658	
Neisen C	23,648	
Nelitz E W	25,175	108
Nelles D W	10,818	
Nelles L E	1,128	231
Nelson D R	28,057	758
Nelson H E	21,933	
Nelson H E	6,026	
Nelson H E B	27,631	1,426
Nelson H W	25,142	75
Nelson K M	28,060	
Nelson L A	39,170	1,796
Nelson R A	24,691	
Nelson T P	25,748	
Nerbas I R	15,831	338
Neros B W	2,280	
Neros D A	31,794	
Nesbitt M A	24,384	110
Nesbitt R M	26,069	238
Nesting A T	43,908	595
Netherton S	33,529	
Netherton S F	25,511	237
Netzel K E	24,846	
Netzel K M	21,061	947
Neu S M	9,317	
Neudorf D	18,965	
Neudorf D	22,984	
Neufeld D	25,208	447
Neufeld R H	36,047	
Neufield L D	20,753	
Neufield M P	3,812	
Neuman V	25,287	
Neumann P	29,457	
Neumann R E	29,383	
Neville R W	30,483	
Newcomb A J	28,363	925
Newcomb H L	14,879	1,307
Newell B S	19,537	
Newhouse J R	15,969	4,306
Newlands M J	28,701	660
Newman K D	8,899	
Newman W C	15,332	792
Newman W E J	35,217	
Newsome E M	25,898	
Newsome J	18,240	348
Newstead B J	19,548	
Newstead L M	20,113	
Newth G R	26,532	314
Newton B D	33,089	
Newton H M	28,314	397
Newton M	44,032	
Newton R D	9,570	
Newton R M	38,550	
Ng S J	38,222	8,789
Ngai D	30,115	539
Nias J M S	10,916	367
Nichiporuk T D	8,156	
Nicholas K I	24,481	674
Nicholls R	25,960	1,833
Nicholls W W	31,844	209
Nichols C E	23,452	
Nichols S A	14,006	
Nicholson A D	3,795	
Nicholson G W	30,220	210
Nicholson M	26,485	647
Nicholson P G	41,791	
Nicholson R J	27,705	
Nickason G A	25,516	
Nickel C	34,908	716
Nickel S G	31,562	163
Nickels B	24,365	84
Nickisch A J	24,226	
Nickle S J	2,466	
Nicolson B F	24,311	75
Nicolson C L	10,045	498
Niehaus B E	38,800	936
Niehause S A	4,753	
Nielsen A	3,076	
Nielsen A W	23,229	
Nielsen B T	47,248	5,967
Nielsen C A	5,836	
Nielsen E G	22,761	
Nielsen G F	4,331	
Nielsen J M	22,828	
Nielsen M W	4,869	
Nielsen R	24,498	
Nielson D M	25,700	2,274

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Nieman J L	20,604	105
Niemi K N	26,926	1,064
Niemiec C	22,466	8
Niezen H	26,673	
Nijhoff J R	32,550	
Nikkels L C	17,060	
Nikl A	1,743	
Nilsen K G	25,322	656
Ninatti N J	23,298	
Nishihara J	27,144	
Nishiuchi J M	24,792	
Nissila H A	8,418	
Nissila J H	26,439	3,335
Nixon D B	27,026	1,850
Nixon D C	10,421	
Noakes R M	32,351	796
Noakes T L	22,706	
Nobbs D F	5,714	
Nobbs L F V	25,667	
Noble A	23,337	
Noble K L	24,818	
Nobles J B	870	
Noga T L	15,865	
Nole J E	25,213	
Nolt D R	24,444	
Noordam A	28,131	
Norberg R M	20,285	
Nordstokke M M	34,913	1,203
Nordstrom D R	35,855	1,069
Nordstrom N C	18,097	36
Nordstrom W N	40,013	
Norlander P L	14,474	
Norman W I	11,586	100
Normand T J	911	
Normoyle K	14,243	
Norquay J G	26,134	
Norris G G	32,597	
Norris W B	25,292	
Norstrom D A	28,406	1,608
Norstrom S	1,681	
Northcott J E	29,917	2,527
Norton M J	19,548	
Nosek M A	25,026	
Noullette Y	18,826	
Novak P P	3,318	
Novasad V M	25,143	14
Nurse R S	35,897	
Nutt T A	18,107	
Nutting E F	28,978	559
Nye C	9,685	
Nye T V	18,267	
Nyffeler M R	26,166	5,822
Nygaard E R	26,709	73
Nygaard V A	17,680	
Nyland D	45,395	4,658
Nyman K B	26,682	
O'Brey A	19,993	
O'Brien R C	27,573	274
O'Brien R G	28,331	95
O'Bryan J E	27,993	1,363
O'Bryan J P	26,890	133
O'Connell D E	24,876	
O'Connor I W	27,452	
O'Dine L G	30,551	163
O'Flaherty J R	26,902	
O'Keeffe D J	15,676	
O'Keeffe M J	8,372	
O'Keeffe M T	6,942	
O'Neill B G	25,979	
O'Neil D F	1,831	
O'Neill N D	56,872	443
O'Neill P M	6,442	220
O'Rourke D J	11,769	
O'Sullivan B T	11,313	163
O'Toole J P	6,749	220
O'Toole S D	33,977	
Oakford B J	34,381	
Oakley G A	19,590	
Oakley J E	21,583	322
Oakley K R	28,155	
Oakley R M	32,289	409
Oakley S	8,069	
Obee S	20,241	509
Oconnor K	28,239	356
Odenbach R J	30,498	
Odin D J	26,612	146
Odowichuk M W	34,617	
Oe D	29,282	131
Oe W J	18,759	206
Oelker H	14,313	1,823
Oeser J M	27,512	3,562
Offroy M L	2,357	
Ofner J V	20,420	
Ogden J M	20,119	
Ogden T T	27,886	373
Ogden W L	28,754	1,871
Ogloff K A	8,868	
Ogloff R L	23,228	546
Oglow G	8,814	
Ogmundson W H	5,675	
Ogren R B	17,710	
Ohlhausen A E	28,208	1,285
Ohlhausen L B	26,663	3,091
Olafson R O	23,024	
Oldfield E C	19,410	397
Oldridge R B	16,865	
Oliarny J H	29,403	
Olinger R P	1,851	
Oliver D L	48,087	60
Oliver D R	11,730	
Oliver J R	24,781	
Oliver J W	30,778	
Oliver L N	25,808	152
Oliver M F	42,745	2,526
Oliver R D	26,950	
Oliver S	16,651	13,875
Olivier L J	19,878	1,284
Olivier L S	24,472	
Oileck G M	27,229	216
Olmstead J R	50,746	9,828
Olsen A A	22,004	
Olsen B B	28,968	124
Olsen J B	13,159	
Olsen L D	131	
Olson A	29,216	203
Olson D A	25,505	168
Olson E	19,126	
Olson E A	25,215	
Olson J R	24,286	123
Olson J R	27,809	
Olson L L	40,064	3,041
Olson L S	4,416	
Olson M H	26,700	
Olsson T H	13,987	
Olund H	5,952	
Olund H H	361	
Olynyk C K	10,622	
Olynyk C M	17,727	192
Oman B A	12,296	
Oman D E	35,232	
Oman R T	35,391	
Onciul K F	25,182	
Ondrack L S	22,258	251
Oneil C J	21,854	
Oneil C J	203	
Oneill M J	27,439	
Ongarato J P A	7,177	1,091
Onhasey S M	47,106	585
Onions J	31,347	
Onions J E	19,983	4,870
Ono S T	13,159	
Opdahl A K	25,037	141
Oplasage M	10,938	
Oram C E	16,531	
Oram M E	18,904	
Oreilly M K	9,084	
Orrey R C	15,118	
Ortis C G	25,654	1,742
Osberg D O	7,537	
Osborne C R	29,453	183
Osborne D K	28,531	
Osborne G M	14,104	
Osenjak H	31,357	2,104
Oshualda J A	2,283	
Ostashek T	20,666	643
Osterberg W K	29,105	
Osterlund S L	8,927	
Ostrom W	7,044	353
Otsig D	28,277	1,041
Ottesen K R	25,531	
Otto L L	9,328	2,231
Oudot B	15,774	
Ourom P	6,084	
Overholt D	414	
Overholt G M	29,341	89
Ovington A W	29,116	1,086
Ovington F W C	23,986	178
Owen C F	29,254	702
Owen D L	32,629	
Owen G H	32,466	285
Owen L S	19,083	
Owen T	32,112	4,286
Owens E J	25,180	6,707
Oxenham R K	23,321	
Oxland T W	31,325	761
Oystryk E A	16,026	
Ozeroff A A	28,554	
Paakkonen W A	17,908	20
Paalvast J	21,049	30
Pabin J A	34,966	
Paddon G L	28,538	5,609
Pagani G J	24,130	76
Pagdin R A	27,463	
Page G S	33,288	
Page J D	24,296	123
Pages V	4,101	
Paget B M	25,654	
Paget D R	27,712	
Pagliaro L	30,838	246
Pahl J	26,228	
Painchaud H	5,060	
Painchaud L R	25,020	93
Paine P C	32,837	
Painter W M	25,287	
Pakka S D	24,782	
Paladino R B	24,794	
Palagian M	23,444	1,120
Palesch D J	25,011	1,292
Paley E	28,701	896
Palmateer B S	33,274	
Palmateer D R	24,916	
Palmer F G	33,651	
Palmer J R	23,060	347
Palmer L C	14,324	
Palmer W A	33,493	97
Palmer W J	26,707	569
Paloposki G W	32,188	
Paloposki S G	48,474	3,075
Palumbo B	29,262	
Panduro R	5,680	
Pankiw W R	10,404	
Pankratz J	20,255	250
Pankratz J	33,503	
Pankratz R K	29,907	2,368
Pannekoek H C	25,546	
Panton R S	1,242	
Panton R W	367	
Pape D M	35,808	364
Pape R J	27,738	123
Papove P	18,991	6,134
Paquette D L	28,481	
Paquette J E L	24,369	274
Paradowski E W	28,703	
Paradowski L A	30,918	
Parchmann H	31,553	
Parent P E	32,098	2,061
Parish C G	24,594	
Park A A	24,155	
Park D	22,098	
Park L C	23,009	2,372
Parker B L	10,603	
Parker C A	4,872	659
Parker C E	26,453	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Parker C S	5,190	
Parker D C	29,879	
Parker D P	24,456	
Parker E A	4,239	
Parker J G	36,482	3,012
Parker R C	29,477	
Parkes D A	27,506	
Parkes D R	57,982	2,845
Parkes M B	23,150	1,134
Parkes N E	18,412	135
Parkinson L	27,140	
Parr S J	27,066	
Parsons H G	30,609	823
Parsons K A	26,247	1,262
Parsons M	30,737	1,740
Paschal B	27,708	1,231
Pasco J L	25,631	119
Passerin A M	27,239	
Pastor R A	39,536	299
Patch S	26,560	1,775
Patershuk K A	15,875	
Paterson D	3,544	
Paterson R E	34,045	
Paton J D	26,719	418
Patrick D E	5,340	
Patry G	2,062	
Patry G R	12,029	
Patterson B L	31,390	7,600
Patterson L T	32,750	3,664
Patterson M	10,666	
Patterson M E	23,016	44
Patterson M R	32,501	4,698
Patterson R W	30,170	
Patterson S A	7,094	
Pattie L G	32,710	403
Pattie R G	5,129	
Pattyson W I G	11,539	
Patzer P L	23,427	90
Paul A D	34,152	43
Paul C J	3,235	
Paul D H I	23	
Paul D R	46,683	
Paul L N	27,890	
Paul T D	5,817	
Pauls M D	28,268	797
Paulson D G	8,453	
Paulson L M	34,826	2,611
Pavan B	28,240	845
Payette R H	15,154	
Payne A A	26,605	
Payne B G	504	
Payne E T	13,796	
Payne J G	24,967	
Paynton D E	4,120	
Peacock B A	8,752	
Peacock C A R	21,034	
Peake M J	26,400	452
Pearce A H	27,829	
Pearce B W	34,826	1,733
Pearce D B	31,107	998
Pearce D E	27,642	
Pearce R P	22,460	
Pearson E G	9,964	
Pearson H S	24,034	186
Pearson M E	15,098	900
Pearson N J	5,467	
Pearson R A	28,232	346
Pearson R L	41,065	
Peatt R B	3,318	
Pechnik W E	36,132	
Peck C	15,535	761
Pecora D J	17,246	
Pectin N	21,465	286
Peddie D G	26,290	
Pedersen M	12,254	
Pedersen O	34,237	798
Pedersen R	5,779	
Pedersen R A	38,855	
Pederson A L	34,262	
Pederson L B	9,256	300
Pederson O N	28,871	1,167
Pedneault H V	29,896	3,591
Peebles D P	28,547	
Peebles W A	21,691	
Peet D H	37,249	1,346
Peever H M	25,096	
Pelech W	30,533	1,460
Pellegrino H	20,796	
Pelletier E R	27,056	449
Pelletier M	16,518	532
Peloso R J	29,230	362
Pelypiw L Z	21,531	
Pendrak M J	18,996	
Pendry E D	24,070	
Pendry J J	17,981	
Pengelly G J	28,255	
Pengelly L M	20,051	99
Pengelly R F	13,482	15
Penman W D	58,760	571
Penner B H	37,368	
Penner B J	53,705	
Penner D G	23,559	
Penner E A	22,249	
Penner H	26,835	1,335
Penner H J	24,267	
Penner K W	11,912	
Penner R	34,654	1,052
Penner R	47,283	173
Penner R H	22,909	
Penney B R	27,314	
Penning R A	21,677	
Penzes F L	25,273	
Pepin M R	16,444	
Peplow P O	8,684	
Perala A P	24,694	119
Pereira J M	3,407	
Perepelkin B C	37,945	
Pereverzeff J	9,174	
Perfetti B R	9,621	
Perich J J	10,487	
Perich M A	18,817	
Perich M M	25,066	
Perkins C A	9,988	
Perkins G L	32,796	
Perkull D R	23,281	
Perossa L	3,550	
Perras M	4,953	
Perreault J E	13,436	51
Perreault J V	25,271	
Perry P S	28,616	
Perry Y M	20,073	406
Person C D	2,782	
Persson D R	27,074	
Pesth S P	19,921	312
Petch B A	12,623	
Petch R N	1,255	
Petch S I	1,797	
Peter E C	42,614	242
Peters J I	34,549	
Peters K K	28,070	
Peters P H	33,651	59
Peters S L	20,941	304
Peters S L	15,423	
Petersen E	10,765	
Peterson A S	25,185	
Peterson D A	27,185	1,761
Peterson D G	24,164	754
Peterson E H	26,312	151
Peterson G C	25,892	
Peterson G Z	29,119	
Peterson J J	25,519	111
Peterson J V	23,226	45
Peterson T C	2,335	
Pettford D M	10,959	
Pethick R C	9,504	
Petho B L L	42,956	
Petreny J L	92	
Petrie R J	9,599	
Petrie R W	24,227	448
Petteapice J C	1,998	
Pettigrew D L	20,325	479
Pettit L D	4,829	
Petty A J	52,567	150
Petty J H	30,954	268
Peuramaki S	2,002	
Pfeiffer R R	31,770	
Phaneuf P	26,026	
Phare C L	29,395	
Phelps R L	20,775	214
Phelps W C	28,565	2,528
Philbrick R D	21,573	
Philips K	27,758	406
Phillips B E	24,677	964
Phillips C W	28,794	140
Phillips G	39,504	
Phillips J F	39,957	7,019
Phillips J J	20,825	
Phillips J W	27,159	
Phillips R E	24,605	
Phillips R L	23,437	
Phillips W D	25,490	
Philp J H	25,315	3,425
Philpot D A	25,790	
Picco G V	19,397	
Piccolo R V	10,963	
Pickerell R C	39,664	5,613
Pickering G A	25,035	
Pickering P M	20,108	
Pickering R E	26,576	
Pickles F R	29,546	338
Pickles G A	26,546	1,096
Pidskalny W	26,662	
Pietila S F	20,022	
Pighin D J	25,113	392
Pighin M	21,544	123
Pighin P S	15,434	1,459
Piilo J	21,480	185
Pijl W J	45,672	4,653
Pike D D	23,056	8
Pike G H	14,183	
Pike I R	28,128	658
Piket G H	24,425	
Pilkington S D	20,108	
Piltz W R	28,196	
Pimlott R J	25,475	
Pinchback D G	7,307	
Pinette L	29,271	105
Pink G E	2,442	
Piper D S	33,829	244
Piperno D	25,456	
Pirie D J	28,062	2,770
Pisarski E P	34,626	
Pisoney D G	17,705	
Pistak M A	9,504	
Pitcairn I	1,403	
Pitcher A	23,889	
Pitcher S G	10,608	
Pite J A	33,420	
Pitt D G	29,665	81
Planiden A D	29,125	7,845
Planiden P	24,199	
Planidin F	23,913	35
Plant S C	22,563	2,255
Plantz H	25,470	
Plastow A G	21,595	
Platt B J	14,136	
Platzer B S	15,421	
Plaxton T A	18,423	
Player D I	18,267	266
Plotnikoff V R	8,129	
Plottel M J	26,015	1,292
Plugoway K W	10,325	
Plummer J L	29,168	
Plummer K G	1,293	
Plummer K S	2,924	
Pluschke R J	25,453	902
Poch T L	23,621	4,873
Podolski E M	7,022	
Podovinikoff J	22,907	
Poetsch H	33,558	
Pogany C L	19,189	
Poggenpohl M	3,162	
Pohl B R	25,850	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Poirier J	16	
Poirier J C	1,935	
Poitras J M	2,580	
Pokorny M	16,755	68
Poland F C	27,987	508
Polichek R	22,802	
Polillo T	21,577	
Pollard J	256	
Pollitt J A	25,488	
Pollock D C Jr	8,207	
Pollock J G	30,023	335
Pollock R L	28,440	
Pollock S	11,447	1,349
Polnau R A	23,673	
Polsom T C	15,026	
Polyak G	19,245	
Polysou N	39,726	1,202
Pommer L B	23,113	148
Ponting D M	161	
Ponzini M T	39,225	
Poole A M	13,359	442
Poole W T	26,867	
Pope D A	21,822	447
Popoff A	22,194	
Popoff D T	10,582	
Popoff G P	31,755	
Popoff H F	46,274	7,915
Popoff J W	9,848	
Popoff L T	159	
Popoff W P	15,538	117
Popp A L	32,484	293
Popp C A	26,601	333
Popp C B	17,549	603
Poppe H W	8,811	
Poppe M E	2,562	
Porco A	29,689	
Porco M	9,135	
Porco U J	27,638	
Porter K D	5,928	432
Porter R A	37,346	
Porter V R	12,127	774
Posnick P	24,406	168
Postnikoff M	24,565	
Postnikoff N L	28,764	354
Postulo S	1,448	
Pott L G	24,962	
Potter E L	27,521	591
Potter S M	706	
Potter Y C	18,634	543
Poulin J P	7,376	
Poulin J P	1,195	
Pousette R M	31,787	
Poustie V W	29,586	899
Pouwells G B	27,269	294
Powell C W	24,039	
Powell R J	23,980	
Powell V E	2,175	
Powell W F	30,355	1,120
Powers L E	29,230	985
Poznikoff A	29,177	16
Poznikoff F F	46,424	
Pozzobon G	23,791	
Pozzobon K P	13,000	
Prachnau P J	18,077	89
Prasad S K	28,825	141
Pratt A R	23,844	
Pratt M C	26,495	
Pratt R	40,246	10,330
Pratt S D	29,114	2,150
Prazinak G A	20,119	
Prazma A	28,429	1,104
Prazma B M	658	
Prehara D W	27,707	
Prentice P H	27,237	1,142
Prescott J	25,294	
Prescott J P	22,573	703
Press E J	27,539	459
Prest B R	21,050	177
Prest R S	98	
Prest R W	30,590	
Preston R D	24,073	1,251

	Salary $	Travel $
Pretty D G	25,439	
Prevost D	23,752	5
Prewett D J	32,315	
Prewett J F G	26,029	1,934
Price A L	16,735	140
Price C L	18,348	
Price D F	26,800	663
Price D H	28,064	
Price D T	26,064	764
Price E F	24,177	72
Price G R	25,407	38
Price J G	21,769	16
Price J W	3,258	
Price S C	5,792	
Price S E	49,022	1,076
Price T E	20,108	
Priestley C R	32,387	
Prieur D D	14,881	
Prince D H	26,676	
Prince E	8,936	
Pringle P N	25,414	
Pritchard D B	1,178	
Probe R T	24,302	
Proctor R G	28,341	556
Prodeahl A	37,359	1,599
Prokopsky D R	28,917	
Propp B A	19,559	
Proteau L J	24,888	
Proudfoot M A	28,297	380
Proulx A M	27,652	
Proulx E A	27,428	834
Proulx V A	8,056	
Prout D	15,254	266
Prowse W D	10,801	
Prtoljan L	24,495	
Pruden P W	26,676	330
Pryma N	28,693	
Prystae M K	21,872	
Pudek E G	31,519	
Puga C J	21,500	1,177
Puga N	27,105	
Pugh D S	21,976	277
Puhallo W P	35,000	1,550
Pulice S	30,634	
Pulsifer B D	13,659	
Pulver S P	24,395	4,714
Pungente C A	17,034	
Punshon J A	23,009	
Purcell D J	5,959	
Purcell D R	25,441	1,357
Purchase R F	23,422	
Purdey A S	14,474	108
Purdy D L	24,892	1,149
Purdy V E	19,799	
Purser W F	24,049	201
Purver D A	36,962	
Purvis H	27,534	
Purvis M D	34,864	
Purvis T A	24,473	
Pusey C G	29,369	829
Pylatuik G M	24,041	
Pyle J	42,019	2,073
Pytrashuk M L	30,297	306
Quaale G A	29,997	
Quaedvlieg M	13,843	
Quaife A A	8,704	
Qualtieri B J	16,762	
Quarry W N	32,195	2,722
Quennell K A	2,397	
Quesnel A A	33,054	708
Quibell J F	448	
Quieto M	23,006	
Quigley S H	15,015	519
Quinn D	4,929	
Quinn G G	23,604	
Quinn J W	3,191	
Quinn T	4,206	
Quinn W A	35,909	
Quiring G	27,211	44
Quiring G	19,505	
Quock C G	88	

	Salary $	Travel $
Quock J B	154	
Quock S E	28,533	371
Raabe H J	25,202	1,466
Raabis G C	36,695	1,319
Raabis R C	18,475	
Racicot L P	22,029	348
Rackham V A	20,119	
Rad N Z	26,553	8
Raddysh D A	19,882	
Radford S M	8,420	
Radley L B	40,067	1,913
Radloff B J	36,661	1,117
Radtke D	23,310	
Radtke G	21,863	
Rafter L E	14,180	
Raine R J	33,232	2,644
Rainey J R	27,494	95
Rainsberry M W	20,116	
Ralston D C	16,945	
Ralston R S	37,566	
Ram S	15,524	
Ramnes D H	24,479	
Ramnes S D	24,182	143
Ramsay C J	36,952	
Ramsay C J	20,386	
Ramsay K D	24,972	
Ramsey C M	448	
Ramsey D J	34,505	8
Ramsey J A	21,764	
Ramsey J L	35,110	
Ramsum D O	10,649	
Randall D	25,218	
Randall J D	336	
Rankin A J	26,321	78
Rankin J A	25,563	80
Rankine P J	31,938	3,828
Ransom M W H	20,424	
Ranta A M	7,711	
Ranta D D	43,003	
Raper L	19,493	
Rapps E U	5,837	
Rapps I	11,558	4,769
Rasmussen A M	17,912	2,104
Rasmussen D G	8,508	
Rasmussen G V	32,807	6,004
Raspberry F R	27,223	
Ratcliff A M	19,472	1,148
Rath J	21,839	
Rattray A	41,851	
Rattray K C	29,987	2,121
Rau R J	19,846	
Rauch F F	23,483	
Rauch K R	22,900	
Rauhanen H E	25,789	116
Raulick L G	17,247	
Raven D A	34,826	3,954
Raven D J H	32,149	
Raven E S	25,402	16
Ravening D G	35,507	
Ray A H	27,025	8
Ray G W	25,843	
Raycraft C L	22,767	
Rayfield E J	26,982	
Rayfield I A	25,632	1,261
Raymond G F	31,526	4,631
Rayner C	20,557	309
Rayner W K	27,041	1,194
Read K G	33,557	
Read S M	4,256	
Reading R J	36,926	
Readshaw E E	59,382	8,541
Rear W	26,915	520
Reardon B A	29,840	
Reaume L L	26,366	6,964
Reavie S B	31,770	1,875
Rebagliati M	25,324	
Rebalski N P	12,227	
Recchi R J	29,850	8
Recek F	25,335	302
Recknagle E M	34,107	1,383
Rector R C	29,377	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Redan L	23,100	1,116
Reddecopp K W	11,262	
Reddin J L	37,155	
Redisky R A	26,198	1,574
Redlick G B	23,162	
Redman E C	44,555	1,843
Redmond G S	22,456	
Redmond M	31,491	
Reed G M	24,682	8
Reed G W	25,182	1,154
Reed J P	25,007	555
Reed N E	40,762	
Reekie K C	28,926	2,293
Reekie R A	36,878	
Reekie R T	19,444	3,389
Rees D M	17,142	
Regan D J	31,827	
Regensberger W	9,486	
Regner M J	24,073	
Regnier A	28,055	
Reid A R	6,063	
Reid C N	32,117	
Reid D C	7,428	
Reid K D	13,994	
Reid M W	7,417	
Reid S P	36,336	
Reid T N	31,210	
Reierson J T	8,212	
Reilly T D	23,128	
Reimche R	23,129	
Reimche R W	43,420	5,066
Reimer D	23,580	
Reimer E H	40,893	255
Reimer P S	8,492	
Reimer S P	19,466	
Reimer T F	29,899	422
Reine H G	25,902	
Reine L N	23,761	1,094
Reinke N A	26,304	
Reinke S	1,292	
Reinke S G	9,089	
Reistad A J	2,825	
Reiter A R	31,168	
Reith D A	23,656	
Rejman D F	34,239	1,340
Relkey K D	6,140	
Relkov W G	31,702	
Remillard J	560	
Remmelg A V	26,313	657
Rempel J A	1,916	
Renner R T	20,580	
Rensby K M	35,054	
Renz A	23,707	
Renz G L	20,055	
Reveley M	20,112	
Reynes J C	22,429	
Reynier J A	19,690	344
Reynolds D D	8,720	
Reynolds F D	32,229	348
Reynolds J R	9,116	
Reynolds L M	17,735	596
Reynolds R	2,670	
Reynolds S H	54,218	5,553
Reynolds W H	21,378	
Rhein K E	14,464	
Rhode M W	27,041	
Rhode R C	24,009	
Rhodes A D	27,241	
Rhodes D G	47,190	3,502
Rhodes G	9,327	1,058
Rhodes J W	35,537	
Rhodes R J	5,843	
Riccardi F	14,826	
Ricciardi A	31,990	5,353
Rice D	23,300	
Rich D J	32,830	
Rich J A	11,560	
Richards A G	33,007	4,414
Richards D H	27,160	
Richards J G	34,790	
Richards J R	25,438	696
Richards R F	3,230	
Richards W A	32,605	2,964
Richards W S	32,874	
Richardson L C	15,339	
Richardson P	3,388	
Richardson R J	31,980	2,323
Richardson T	17,155	
Richardson W G	21,879	897
Richet S E	12,564	430
Richmond-Ross N R	26,697	
Richmond L S	30,684	
Rickard G P	25,061	1,289
Rickerby J G	26,663	614
Rickett S	22,765	304
Rickett T R	5,914	
Rickett W	22,540	303
Ricketts Z H	24,535	
Rickey D J	7,051	850
Riddell J D	27,003	
Ridgway R V	7,601	
Ridings T J	34,679	196
Ridout M	20,585	391
Rieck S L	1,272	
Riedl N G	33,952	483
Rienks K	31,614	84
Rigby J	4,110	
Riggs A H	26,873	
Rikley B V	34,742	
Riley D J	36,628	531
Riley T W	17,036	249
Rimer K F	26,633	
Rindero R E	27,341	31
Ringheim V M	10,992	
Rintala D	24,397	
Rippon R A	34,766	
Ritchie G W	3,202	
Ritlop A J	9,936	
Rivera A G	29,797	
Rivett C W	27,513	119
Rizzardo F	42,109	5,856
Rizzi E E	8,486	
Roach B J	29,564	168
Roach R A	9,143	
Robbie J R	17,068	162
Robbins G A	24,123	
Roberson G H	23,048	
Roberts C E	27,983	
Roberts D	30,175	988
Roberts D M	4,907	
Roberts D M	28,560	
Roberts G B	30,182	
Roberts G H	34,115	3,418
Roberts K M	12,618	
Roberts R A	23,137	535
Roberts R G	26,871	
Roberts R W	9,702	
Roberts S P	22,825	
Roberts T E	27,133	943
Robertson B	3,166	
Robertson C L	10,289	
Robertson D A	30,705	215
Robertson D A	21,126	207
Robertson D B	5,000	
Robertson D J	11,837	
Robertson D S	26,872	
Robertson E	31,903	
Robertson G R	31,625	
Robertson I R	14,609	
Robertson I S	28,615	
Robertson J B	32,165	4,008
Robertson J C	24,104	731
Robertson J D	29,126	3,807
Robertson J P	22,526	
Robertson R E	29,837	237
Robertson S W	28,532	337
Robertson W J	8,989	
Robinson A	6,161	
Robinson B T	24,874	
Robinson D C	23,604	222
Robinson D S	33,622	
Robinson E J	42,173	482
Robinson G J	20,013	8
Robinson G N	23,111	
Robinson I	22,919	
Robinson J B	16,504	
Robinson J P	23,196	
Robinson R	25,728	
Robinson R H	28,701	1,307
Robinson R J	35,326	
Robinson S D	22,082	
Robinson S E	31,124	
Robinson T R	35,442	
Robinson W D	26,959	
Robinson Z D	8,221	
Robison C C	17,951	
Robson G F K	34,845	
Robson J E	29,192	1,308
Robson W L	7,742	
Rocca M	24,901	964
Roches R	23,592	
Rodden M G	17,164	
Rodger D M	15,618	
Rodgers G M	25,248	44
Rodney D L	32	
Rodney G L	26,676	8
Rodrigue R	27,220	1,344
Rodrique D	15,442	
Rodwell E M	22,028	746
Roe D N	25,877	
Roe J G	23,512	
Roe J R	30,607	
Roe R B	12,204	
Roed D R	26,481	123
Roger W L	9,094	
Rogers A M	27,461	
Rogers B R	15,579	
Rogers D C	25,024	1,255
Rogers G	14,181	
Rogers P N	21,886	513
Rogers R E	21,920	
Rogger F L	14,788	
Roland C C	27,978	
Rolfe W T	27,181	
Rolin K D	23,696	
Rollheiser G	26,133	72
Rollheiser M	27,136	94
Rolls M L	16,605	
Romanchuk D A	3,553	
Romano J A	23,433	616
Romano R C	31,141	
Romanow M L	51,608	
Roming D G	8,994	
Ronald W F	21,824	44
Roney M	460	
Ronmark H A	44,931	9,287
Ronmark L K	21,824	
Root B W	21,427	
Roper A	25,715	
Ropertz H	27,510	2,415
Rose K A	23,373	185
Rose L D	27,502	90
Rose W D	40,019	
Roseboom M W	20,307	642
Rosenbaum W	31,127	801
Rosin H F	27,402	974
Rosin S	1,609	
Ross-Smith G A	24,347	
Ross A M	29,730	
Ross B M F	3,054	
Ross D W	16,827	
Ross E	10,484	
Ross G A	20,939	343
Ross G C	23,945	
Ross G D	24,819	3,431
Ross G G	10,636	
Ross H F	18,015	1,622
Ross J	24,742	
Ross J A	27,047	107
Ross J J	37,738	
Ross K	27,680	462
Ross L W	26,983	370
Ross M A	16,020	224

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Ross R	10,558	
Ross S J	22,742	
Ross S W	24,755	
Ross T C	14,296	118
Ross T F	30,338	2,215
Ross W D	16,571	
Rossi G L	6,292	
Rost M	28,068	
Roste B J	18,942	156
Roth D W	25,646	
Roth S N	12,472	
Rothery E F	21,350	631
Rothwell E G	7,589	
Round J C	23,298	
Rourke J E	24,108	
Routley H A	28,311	
Rovati D	22,645	
Rowden M	39,349	
Rowe A D	9,508	
Rowe D J	31,269	
Rowe J E	30,269	
Rowe J S	23,314	
Rowe K R	33,663	1,153
Rowe L	35,859	
Rowe R B	27,437	
Rowe R C	28,701	839
Rowe W R	11,272	375
Rowlandson J	21,314	124
Rowley G T	23,286	
Roy B	11,073	
Roy J I	22,350	
Roy R I	22,016	
Roy T P	27,077	5,927
Rozell D F B	26,621	666
Rubeling W	5,435	
Ruck D C	28,266	148
Rud S J	9,446	
Rudd R	24,906	
Rudolph M M	36,720	
Rudolph T	20,618	
Rueger E R	28,255	7,041
Rueger P W	2,804	
Ruel Y P	11,397	
Rugg M L	12,221	
Rumley G	26,719	427
Rumley R M	8,824	
Rumming A L	10,135	
Rumpel J A	35,459	
Runnalls G S	35,519	
Rupp H D	32,867	
Rusch J S	27,442	
Ruscheinski D	24,516	
Rusk B E	24,224	
Russ E J	256	
Russell E A	22,754	
Russell F D	11,540	
Russell F H	28,789	183
Russell G	20,191	418
Russell K D	19,790	
Russell M W	10,138	
Russell P B	25,906	
Russell T S	24,244	1,462
Rutherford C S	1,732	
Rutherford J	887	
Rutherford L S	32,635	
Rutherford R B	25,363	
Rutherglen T R	20,583	
Rutledge L D	22,337	
Rutledge L S M	44,378	1,847
Rutledge M G	27,542	33
Rutledge R R	27,568	151
Rutley D J	30,416	
Ryan C M	14,544	99
Ryan C A	13,704	299
Ryan E J	38,864	
Ryan J N	41,672	1,865
Ryan W H	37,184	667
Ryckman F	27,327	
Ryckman J F	872	
Ryckman J M	34,879	
Ryder C	17,706	

	Salary $	Travel $
Ryder D A	25,768	
Ryder H F	24,374	22
Ryder L S	11,370	
Ryder W J	23,477	
Rye C V	27,333	
Ryter D W	21,181	
Saari D E	26,676	350
Sabo I M	4,111	
Saby J D	36,794	
Sabyan R J	25,114	1,433
Sackney N	21,574	83
Sackney P	2,924	
Sadler D	22,272	
Sadler E A	30,573	2,434
Sadler M L	11,886	
Sagorski V	26,160	
Sahlstrom D R	6,047	
Sahota G S	36,754	359
Sahota J	10,960	
Sahota S S	45,805	3,886
Said F B	27,316	293
Sailer L L	7,842	
Sainsbury W E	27,183	1,197
Salary Recoveries BCGEU	(226,332)	
Salewski D	18,726	453
Sall I R	24,834	
Salle H P	29,971	220
Sallenback B M P	25,900	123
Sallenback C R	36,658	2,760
Sallenback M J	8,507	
Salling T V	20,819	
Salmond D	26,240	
Sam G D	3,106	
Sam J Jr	36,627	209
Sami P	19,723	
Sammon T P	25,884	
Samograd W	21,202	
Sample P J	19,821	
Sampson B R	25,092	
Sampson D J	24,862	
Sampson V	23,809	
Sandaker M E	25,438	
Sandbach C L	19,081	
Sandberg G R	24,457	
Sanddar M	23,532	
Sandell N A S	22,873	
Sandeman R J	6,599	
Sanders E B	33,770	713
Sanders O C	13,036	96
Sanderson G B	25,384	
Sanderson R A	29,144	720
Sanderson R L	23,498	86
Sanderson S M	17,692	
Sandford C L	26,681	
Sandham L W	34,343	
Sandham P N	23,040	95
Sandnes D	28,657	
Sandre F	24,928	
Sands B	20,134	
Sandstrom L E	3,806	
Sandwith H W	43,864	53
Sangster S T	4,544	
Saniger E A	20,270	
Sankey A	24,817	
Sankey C M	1,081	
Sansom D L	29,180	628
Sansom K E	28,752	565
Sansom R L	28,341	306
Santarelli L P	23,927	
Santoro F	25,186	
Santoro R N	21,313	3,429
Sapergia M K	34,686	
Saremba A M	15,891	
Saremba J	37,589	
Sargent D D	31,210	32
Sargent J E	27,087	
Sargent M	17,363	
Sarrazin J M	18,924	
Sarsiat D G	8,950	1,620
Sarton F S	11,690	
Sather L	17,668	

	Salary $	Travel $
Sauchuk L P	24,398	689
Sauerberg R E	23,678	
Saul R C	27,157	263
Saunderson W F	2,045	
Sauve R B	29,160	
Savage C	5,918	
Savage C R	23,913	125
Savage K W	10,344	
Savard S	19,548	
Savarella J A	13,384	
Saville F A	8,491	
Savinkoff S	22,092	
Savoie E L	25,479	
Sawatzky B J	17,724	
Sawatzky F H	39,410	17,304
Sawatzky G L	22,990	
Sawatzky J P	13,625	
Sawatzky R F	33,204	
Sawatzky S J	33,379	155
Sawchuk V	20,071	
Sawlor W R	20,081	3,188
Sawyer D B	26,794	340
Sayers A B	35,194	
Sbitney K G	7,662	
Scales R E	9,632	
Scarcelli J S	21,236	
Scarr C R	10,689	
Schaab L P	19,503	99
Schaefer M V	314	
Schar E	19,941	
Scharbach L J	21,485	123
Scharien A M	33,095	
Scharien L B	3,352	
Schartner M F	31,427	
Schatz H U	19,358	562
Schaufele D J	10,746	
Scheck G I	22,392	365
Scheck L	31,984	200
Scheck V L	14,550	
Schedel R B	316	
Schell C J	9,301	
Schellenberg G D A	35,302	1,667
Scherer G F	27,135	
Scheske G P	6,786	
Schick D K	16,653	
Schiefelbein U	28,973	1,343
Schiffo R E	28,240	466
Schilasky R	29,776	
Schild B	22,192	249
Schimnowsky V	25,601	
Schindel J	25,107	996
Schindler R M	7,773	
Schkade T E	23,281	
Schlapbach J D	25,367	
Schleppe D T	25,410	41
Schley M W	31,703	117
Schmelzel W	28,881	1,452
Schmidt G E	23,805	331
Schmidt H G	32,278	
Schmidt J C	28,874	945
Schmidt J G	23,053	
Schmidt K A	18,912	120
Schmidt M	34,966	
Schmidt T D	14,262	
Schmidt T L	23,751	
Schmitz K B	23,138	
Schneider A M	17,919	158
Schneider C D	4,510	529
Schneider D	12,520	
Schneider D C	23,402	
Schneider F E	18,559	
Schneider J P	201	
Schneider W A	1,564	
Schoenstein J	23,334	
Schoeppe D S	17,799	16
Schofield B A	10,222	
Schofield G R	29,081	
Schofield R W	23,407	
Scholtz K G	23,264	
Schonke C L	28,455	215
Schooling R J	23,857	

MINISTRY OF TRANSPORTATION AND HIGHWAYS – Continued

	Salary $	Travel $
Schrader M J	25,991	
Schrader P A	6,155	
Schram T R	23,191	
Schroeder B J	14,236	
Schroeder D J	26,845	
Schroeder P	23,845	
Schuepfer G J	23,887	64
Schuler G M	8,977	9
Schulte A L	23,337	67
Schultz B J	27,445	
Schultz H D	22,455	
Schultz M	27,091	
Schultz R P	2,967	
Schulz A	24,581	
Schulz G	18,648	
Schulz M	29,688	370
Schulz W A	28,624	249
Schuman A	7,458	
Schut H W	2,805	
Schut J A	23,704	
Schutz B F	10,396	
Schwalm V J	19,456	
Schwartz T E	23,009	
Schwartzenhauer D	23,032	
Schwartzenhauer L	8,974	
Schwarz B E	18,173	
Schweda T L	6,902	
Schweitzer D G	43,656	16
Schweizer J	20,067	
Schwemler G M	38,685	
Schwemler M G	25,330	
Schwermer J	33,748	
Scigliano B G	1,283	
Scofield K J	34,816	1,700
Scoones D E	8,632	
Scott-Polson T	20,119	
Scott A R	7,059	
Scott B I	32,790	833
Scott B R	36,762	199
Scott B W	34,532	
Scott D A	20,810	1,302
Scott D L	20,366	
Scott J C	29,304	
Scott J S	38,108	
Scott L A	8,820	
Scott L E	23,590	
Scott L V	20,243	560
Scott R G	23,413	
Scott R J	32,779	
Scott Ron	40,944	620
Scott T V	22,942	
Scott W R	31,073	
Screpnek S	25,682	
Seaberly R J	24,443	
Sealey E M	41,095	3,116
Seaman K	19,559	
Seamark C G	13,923	
Seamark G	25,298	
Seargeant P E	28,115	37
Searle D E	30,428	
Sears R J	19,131	
Seaton K T	27,763	
Seaton N J	14,593	1,242
Secord M	12,524	14
Secord R C	8,500	
Sedger G B	16,439	
Seeds R W	28,251	
Seelig P	27,824	151
Segstro C W	22,526	
Seifert G	24,804	
Sekyer L M	13,613	
Sellars B L	17,530	90
Semeniuk W	25,010	
Semenoff F	35,267	
Semenuk G J	8,203	458
Senechal D J	33,391	197
Senft W M	17,839	
Senum C M	15,035	
Seppala G E	3,802	
Seright R	26,743	1,440
Serjeant J H	24,698	
Serne B M	33,936	
Serne B T	33,165	468
Serne R H	31,814	
Serviss D A J	22,542	
Servizi M J	20,973	8
Severyn B J	22,896	1,014
Seward L G	22,503	
Sewards A M	3,546	
Seychuk F M	23,691	
Seymour W	22,921	
Shack B W	31,547	3,954
Shafer M F	25,751	
Shalanski T D	23,569	128
Shambrook F L	27,321	
Shannon J R	9,420	
Sharko D D	5,755	
Sharko T R	28,828	345
Sharpe R	10,052	
Sharpe R M	21,873	523
Sharples W L	18,659	
Shatford C F	4,615	
Shave C N	35,514	376
Shaw-MacLaren R B	27,514	523
Shaw B A	876	
Shaw C E	9,021	
Shaw D L	35,837	4,529
Shaw J	17,627	233
Shaw L F	23,602	3,144
Shaw R B	31,941	
Shaw S	9,078	
Shawchek R C	8,277	
Shayler L P	25,742	
Shea P G	24,785	
Shearer C J	37,217	
Shearer D R	32,570	
Shearer J W	4,865	
Shearer K J	30,774	
Shearer R D	36,132	178
Shearer W R	24,979	
Shearing C G	50,555	3,197
Shefferd V Y	19,519	
Sheikh B	20,116	
Sheldon J A	9,897	
Shelkie T A	38,404	
Shellborn G R	26,676	
Shelloff N J	20,151	
Shelton J L	13,722	
Shepard G L	21,646	
Shepard L K	16,404	
Shepherd A M C	19,929	
Shepherd K	32,323	590
Shepherd M J	36,029	
Shepherd R R	29,247	340
Shepherd W	19,484	
Sheppard J D	19,023	
Sheppard J E	8,299	
Sherbinin F	7,934	
Sherbuck R S	26,264	
Sheremeta J M	42,212	
Sherman W E	23,240	
Sherrod C	24,311	621
Sherrod J	319	
Sherstobitoff A A	24,312	
Sherwood J A	12,129	148
Shetler N	24,212	
Shewchuk A	22,760	
Shewring P B	35,065	1,427
Shields S M	18,555	
Shillingford D	26,170	437
Shillington A P	12,304	
Shimizu R M	42,035	
Shiplack R J	24,488	
Shiu J T W	29,291	159
Shlakoff P	12,661	
Shoesmith C E	9,721	
Shortreed R	177	
Shovar W J	39,933	
Shrum R R	8,157	
Shuert D	22,822	
Shul P W	41,112	
Shumka L H	42,808	834
Shypitka B S	25,200	
Sia J	5,038	
Sicotte D L	14,153	
Sicotte R G	26,676	
Sidoni D T	20,381	
Sidor J I	5,767	
Sieben A D	1,261	
Siegert J	19,851	
Siegrist G W	29,413	
Siemens A	23,095	
Siemens K J	34,906	
Siemens R G	25,485	353
Sigouin R L J	25,550	
Sikorski J	23,766	
Sikula T	7,718	
Silbernagel B D	14,727	
Silverton T B	24,109	
Silvester J E	38,472	
Silvey S M	13,343	
Sim L K	27,533	749
Sime C P	3,240	
Sime R	27,500	2,008
Sime T	31,466	188
Simison D B	11,667	
Simm J A	24,266	
Simmonds L M	19,767	
Simmons A E	25,281	
Simmons J D	24,833	
Simmons W J	8,267	114
Simms A M	23,458	
Simms P H	23,956	1,323
Simon D J	12,735	
Simonds R J	33,223	531
Simonetto T	29,449	249
Simons K L	1,625	
Simons W D	23,463	
Simonson G R	17,078	
Simpson A E	25,991	
Simpson B	19,531	122
Simpson B L	29,364	2,136
Simpson B V	35,537	
Simpson D	21,731	575
Simpson D E	25,488	
Simpson D S	7,933	
Simpson H	22,642	
Simpson J	25,215	96
Simpson J	22,694	
Simpson J E	27,405	471
Simpson J W	647	
Simpson K	19,199	
Simpson K	25,651	
Simpson K R	14,329	192
Simpson L A	17,062	776
Simpson M A	24,188	
Simpson R	10,888	
Simpson S G	31,010	82
Sims S	19,800	
Sinclair C M	23,996	1,434
Sinclair D	36,606	1,541
Sinclair D R	5,747	
Sinclair F C	23,342	
Sinclair F C	10,782	
Sinclair J S	7,514	
Sinclair R	12,572	
Sinclaire C W	24,626	
Singer J G	50,583	8,083
Singer L H	1,509	
Sipos M	34,326	1,633
Sissons W A	25,127	406
Siu C G	6,504	
Sivecki D J	20,074	
Sjostrom M F	17,134	
Skaalrud C A	25,301	
Skands J A	34,070	
Skands M W	36,213	109
Skarra J	31,691	253
Skellenger A M	22,228	491
Skelton D	961	
Sketchley G T	31,338	
Sketchley R	7,256	1,103
Skiboff P	21,775	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Skidmore D G	27,241	
Skogan A B	34,885	
Skoropada G P	35,909	
Skrine M E	9,089	
Skriver D C	24,639	
Skrodolis E R	25,431	8
Skrypnek H A	32,165	4,248
Skubovius A G	7,997	
Skubovius J C	23,018	2,037
Skubovius T R	27,708	2,308
Skulsh C S	1,457	
Slack J G	40,223	281
Slade F T	24,752	
Slater A W	45,610	3,834
Sleasman C	29,054	1,625
Sled S A	19,260	
Sloat D	27,120	
Slocomb P J	25,468	
Slocum F I	23,202	
Sluggett C	31,662	848
Smaaslet C I	38,751	3,786
Smadello B W	10,193	
Smallwood M J	30,304	691
Smart D K	32,449	
Smart I A	43,896	10,144
Smart P R	3,375	
Smedley B H	40,444	736
Smethurst D H G	20,442	
Smethurst R	19,034	755
Smethurst R	19,535	
Smith A G	30,153	693
Smith A W G	45,616	14,959
Smith B	24,233	644
Smith B B	4,689	
Smith B J	5,171	
Smith C A	25,833	
Smith C A	23,920	
Smith C D	31,312	
Smith C G	1,363	
Smith C L	25,209	2,790
Smith C L	18,858	
Smith C W	29,154	772
Smith D	1,224	
Smith D	11,589	
Smith D A	23,500	
Smith D A	32,255	70
Smith D E	24,142	
Smith D F	20,645	2,669
Smith D G	18,399	434
Smith D G	24,436	
Smith D G	27,412	
Smith D H	26,700	2,057
Smith D J	6,819	
Smith D J	30,923	899
Smith D K	24,503	265
Smith D W	883	
Smith D W	35,436	
Smith E E	35,764	5,541
Smith G A	20,601	
Smith G E	25,467	
Smith G J	33,081	
Smith J	23,926	
Smith J	1,989	
Smith J E C	28,329	362
Smith K D	17,188	
Smith K E	35,387	39
Smith K R	5,208	
Smith K A	22,004	865
Smith L	30,682	1,187
Smith L C	15,710	
Smith L E	3,881	
Smith L G	28,026	202
Smith M B	12,442	
Smith M D	25,760	152
Smith M G	2,543	
Smith M M	34,692	
Smith M N	28,240	563
Smith M W	8,478	
Smith N	22,043	
Smith P J	20,991	
Smith R	30,779	1,104

	Salary $	Travel $
Smith R	17,969	76
Smith R A	14,245	
Smith R A	24,422	
Smith R C	24,512	151
Smith R E	32,099	
Smith R E	28,230	1,393
Smith R K	21,776	
Smith R O	25,509	286
Smith R P A	28,310	474
Smith R R	37,166	
Smith R T	18,907	
Smith R Z	28,080	
Smith S D	8,506	
Smith S L	1,811	
Smith S P	21,991	482
Smith S R	23,251	
Smith S T	30,818	
Smith S W	10,010	
Smith W D	28,367	
Smith W F	40,073	
Smith W L	29,376	474
Smith W N	32,775	
Smith W R	9,432	
Smorhay M W	5,229	
Smorodin D W	31,599	
Smuin L S	4,280	
Smuin T L	12,121	
Smyth D A	32,458	
Smyth P M	15,407	
Smyth R K	28,815	
Smyth S	21,498	
Smyth T A	23,892	623
Smyth T D C	16,997	210
Snider D	15,211	
Snider D M	30,023	
Snyder J L	6,286	
Soderberg L C G	12,144	
Soglo W R	35,112	1,081
Sohier L C	26,420	
Soiland W K	32,412	
Solberg W D	30,031	
Solberg W W	26,775	447
Solbrekken F	1,521	
Soliven R T	2,913	
Sollid R R	37,365	733
Soloway A	23,433	89
Somers C A	28,835	435
Somerville R L	32,967	
Sommer U	41,026	
Sommerfeld G A	27,456	
Sommerfeld R L	11,050	
Sommerville R G	24,916	
Sonne M	29,636	
Sorell L	22,618	223
Sorensen E	25,034	
Sorgiovanni J	6,580	51
Sorhus N	24,631	
Sorley B K	14,834	3,405
Sowles L	8,998	
Spalton E M	28,293	6,000
Spankie D	18,825	
Sparks J L	5,062	
Sparks W J	29,536	80
Spaven J A	19,923	
Speechley G R	29,211	815
Speed D E	23,216	
Spelay E J	34,033	
Spence J R	23,632	182
Spencer A I	25,964	811
Spencer D B	15,480	1,315
Spencer E W	27,541	1,230
Spencer J R	40,404	5,280
Spencer K J	34,338	868
Spencer M S	21,390	353
Spenst G	26,671	
Sperling N J	24,849	
Spiers GI	27,065	
Spies D A	23,689	789
Spilsbury R J	30,759	3,276
Spisak F V	25,945	
Spoklie A W	20,656	

	Salary $	Travel $
Spooner J R	20,115	
Spooner R J	31,909	
Spracklin J G	24,870	
Spracklin W L	23,872	
Spraggett T	5,334	
Springer C L	635	
Sproul R W	10,608	
Sproul W M	68,384	
Sproule F H	27,531	483
Sprout D W	23,073	
Spyksma S A M	308	
St Jean C	3,910	
St-Godard S M	7,798	
St-Thomas D J	32,916	164
Stacey D W	28,145	24
Stacey J A	22,622	1,074
Stacey W J	27,600	
Stacey W W	23,882	
Stach H K	27,771	
Stackhouse N R	31,808	113
Stade D	35,231	
Stade R G	31,350	8
Stadey B S	33,825	
Stadler J F	28,007	
Stadt W L	21,352	
Stager A	23,404	
Stahl M W	29,948	973
Stainton B D	21,007	
Stainton J T	34,942	101
Stainton T C	28,574	71
Stajduhar G J	10,562	48
Stajduhar N G	5,146	
Stalkie M A	25,560	
Stampflee A H	26,431	190
Standen R E	40,656	4,335
Stangeland H	3,486	
Stanich F A	23,983	
Stankievech S	25,171	
Stanley W E	46,501	1,292
Stanutz J	9,446	109
Staples L C	22,776	3,338
Stapleton C D	6,160	
Starchuk T W	23,743	
Starck H H	28,255	4,378
Starek P	28,685	67
Stark G A	31,722	
Stark L B	894	
Starke D M	36,490	
Starr J B	30,498	
Starritt J L	25,052	
Stasyn A R	19,706	30
Stavert T W	28,418	
Stead D P	40,328	955
Stead W P	19,540	
Steadman B D	40,979	123
Steadman L A	18,694	
Stearn G D	314	
Stedman J C	5,464	
Steeds C D	24,253	
Steel P R	30,784	
Steele C D	19,548	318
Steele D V	6,659	
Steele G A	17,226	
Steele P W	24,818	103
Steele R M	27,402	2,676
Steele T	22,737	
Steemers C A	27,539	1,582
Steeves A	20,119	35
Steeves E W	25,647	
Stefani I	19,979	
Stefanik P L	19,548	
Stefano L H	25,569	
Steiger G	24,431	
Stein L G	27,092	2,181
Steinbach L A	17,874	1,821
Steiner A	27,442	
Steiner J R	10,979	609
Steinhauser G	25,258	
Steinhauser W G	25,900	
Steininger D R	12,743	
Steinke L H	25,496	896

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Stellingwerff L	40,274	310
Stenberg T M	24,593	
Stendie B	8,647	
Stenersen G K	2,738	
Stenquist R A	26,927	206
Stensaker G G	35,405	2,435
Stensrude R	20,599	293
Stepaniuk J W	26,706	351
Stephanishin G R	20,287	
Stephen R R	27,035	
Stephens G F	29,133	
Stephens G I	8,145	
Stephens K J	5,115	
Stephens L E W	27,360	
Stephens P	1,292	
Stephens R L	31,761	329
Stephenson B J	19,571	
Stephenson N G	30,174	365
Stephenson T C	15,014	173
Stepski E D	19,646	
Sterling A C	23,099	
Sterling W R	29,994	179
Stevens B D	2,577	
Stevens B L	25,249	
Stevens D W	22,864	
Stevens H P	10,129	
Stevens J H	15,802	
Stevens J M	17,240	24
Stevens J R	32,714	9,390
Stevens K	659	
Stevens K	13,584	193
Stevens K E	4,142	
Stevens M I	25,668	
Stevens M L	25,353	168
Stevens R L	22,884	
Stevenson B R	27,124	642
Stevenson D	35,323	140
Stevenson G	29,214	1,788
Stevenson J P	48,305	3,165
Steves R	24,023	123
Stewart A J A	23,049	
Stewart A R	29,827	
Stewart B	6,361	
Stewart C	1,402	
Stewart D H	27,205	131
Stewart D J	26,781	348
Stewart D T	10,777	
Stewart G A	6,589	
Stewart G L	35,407	
Stewart J A	47,106	4,987
Stewart J O	18,468	1,889
Stewart J S	22,478	197
Stewart K	20,087	
Stewart K J	39,321	
Stewart P L	25,670	
Stewart R C	30,164	2,237
Stewart R R	24,825	
Stewart S	25,852	93
Stewart W A	26,105	
Stich R J	27,495	939
Still G D	28,224	429
Stiller O F	33,896	218
Stillman D W	30,229	
Stimpson J L	27,124	1,123
Stirling E T	13,167	
Stobbe J	26,921	1,755
Stock G C	49,464	3,936
Stock G J	20,795	411
Stock S D	23,128	
Stoessiger R G	22,401	
Stoessiger W H	34,159	121
Stohl W A	63	
Stojic Y	1,533	
Stokes S J	24,163	
Stoller J	31,499	
Stoltz J	27,627	
Stone J H	23,997	436
Stonehouse V M	7,053	
Stoney R G	26,220	
Stoochnoff L	19,570	21
Stoochnoff M	10,938	
Stoppa A A	23,437	
Storey D J	19,587	69
Storey J R F	36,283	
Storey R D	32,857	
Storey R M	20,494	8,530
Storie L	20,119	
Storkey R M	35,871	
Storm G R	26,525	
Storms J	7,443	
Storms R G	5,913	
Storoschuk D F	28,138	3,357
Storoschuk E A	413	
Story K W	30,252	
Stoter A	27,120	
Stothers R D	5,241	
Stotz L J	26,058	189
Stowards R	16,793	
Stowe D	23,636	
Strain R G	30,958	3,222
Strand B E	8,323	
Strand L K J	21,290	422
Strand L P	28,901	
Strandquist A	9,085	
Strangward L L	34,184	
Stratton R E	28,087	536
Stratton R L	26,053	
Stratton R W	28,505	154
Streckenbach E	26,686	485
Strecker C F	15,001	
Street F J	22,122	
Street H D	9,097	
Streeter L J	30,789	
Strickland M C	20,365	
Strickland P A	28,464	379
Strieder J E	5,402	
Striker S N	30,255	
Stringer G R	22,115	
Stringer J H	28,963	960
Strobel H	17,950	
Strohmaier N L	27,123	
Strom C A	27,651	
Stromgren R	23,338	
Stromness T	20,119	
Struck L F	41,860	1,492
Strugnell D	23,994	
Strukoff G	24,940	
Struthers R L	33,683	
Struthers W E	19,034	
Stuart G G	28,899	900
Stubbe C V	15,051	
Stubbert P W	31,368	260
Stubbs D J	18,272	282
Stubbs S P	34,310	
Stubbs W F	24,105	
Stunzi J	13,818	
Stupich G S	6,412	
Stupich S	22,817	
Sturdy J D	10,875	2,013
Sturgeon D G	23,229	2,944
Sturrock I F	34,771	2,066
Stutt J R	9,553	
Stykel R	28,293	1,042
Suel G D Jr	9,066	
Sukkel W	22,088	
Sulatisky L L	23,235	824
Sulin D E	7,193	652
Sullivan D J	26,112	407
Sullivan P O H	6,286	
Sully D J	23,824	
Sulz D T	5,669	
Summerbell M O	6,196	
Summers S J	25,998	
Summers W I	7,750	329
Sumner W C	25,397	
Sumpter J	25,455	1,203
Sunderland L C	30,579	1,394
Sunderwood G W	13,115	
Sunderwood W J	35,877	6,198
Sunstrum D L	12,693	
Superle M G	13,897	
Supernault K R	26,332	973
Surline W J	25,837	
Susak W J	39,433	1,232
Sutherland D A	23,126	
Sutherland G	23,531	
Sutherland G J	55,085	16,448
Sutherland J	27,602	310
Sutherland J A	7,757	4,955
Sutherland K L	11,022	
Sutherland K V	13,362	
Sutherland M	26,071	
Sutherland V C	22,340	
Sutter Y D	4,564	
Sutton J K E	38,858	
Sutton L M	24,371	
Suzanne P M	20,119	
Svensen M D	8,178	
Sviatko C J	21,451	
Sviatko S J	56,697	7,657
Swain G P	17,296	
Swain H D J	35,684	2,420
Swales D L	23,764	
Swan L M	17,653	1,807
Swanson F A	30,075	
Swanson M A	24,074	
Swanson V J	30,060	1,943
Swanson W E	22,350	
Sweeney B I	27,171	
Sweeney E S	31,194	
Sweeney K	20,042	
Sweeney S M	31,967	4,762
Swelander G D	24,776	
Swereda B A	9,786	
Swereda M A	27,410	685
Swetlikoff S	8,713	
Swetlishoff P J	29,136	1,543
Swetlishoff R S	35,684	
Switzer E D	28,296	
Swoboda D	27,181	332
Swoboda M	21,557	499
Swords L M	24,195	336
Sylvester R R	41,540	
Syme R A	12,957	
Syme R I	29,217	409
Symes E S	9,997	
Symons M E	35,009	
Symons R S	21,558	206
Synhorst K W	14,489	
Syrota D	13,310	
Syvertsen J E	26,796	608
Szabella S A	32,562	
Szalay-Swan M D	36,938	1,102
Szczawinski A	26,397	344
Szto W W	27,163	
Tabata D	30,161	
Taekema W G	5,342	
Taggart J	22,785	571
Taggart J L	19,831	
Taggart R W	24,804	
Tahara S	25,866	
Tahouney D	16,808	
Tait C W	15,672	3,448
Tait J E	33,291	
Takenaka F K	26,307	
Taki F	33,428	
Takimoto H S	21,588	
Talarico F F	5,094	
Talbot A A	42,705	1,088
Talbot L	13,996	
Tallman G D	25,638	
Talson R F	27,207	7
Tang J R	7,191	
Tanguay B	25,923	
Tanguay L	35,052	
Tanner D R	29,652	
Tanner G E	25,840	
Tanner R J	26,671	2,203
Tanton T M	10,499	
Tao S L	47,532	3,319
Tardiff R R	28,169	
Tarnowski P F	19,482	
Taron J M	13,197	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Tarras J	23,850	
Tasaka T A	59,504	6,947
Tashoots C	24,091	
Tasker J E	31,185	
Tate R B	18,631	2,117
Tate W R	38,787	1,214
Tates P	34,898	2,000
Tauffenbach R J	27,552	361
Tavares K R	6,479	
Tayler D	19,910	
Tayler K	30,736	190
Taylor A N C	25,837	597
Taylor B L	22,406	
Taylor B W	27,141	
Taylor D A	1,343	
Taylor D H	25,696	200
Taylor D I	13,598	
Taylor F L	3,022	
Taylor G R	21,852	86
Taylor J	9,214	
Taylor J A	6,736	
Taylor J E	35,746	
Taylor J G	13,052	
Taylor J H	23,567	
Taylor J M	43,371	3,050
Taylor J R	24,498	131
Taylor K	11,837	
Taylor K J	17,556	
Taylor L M	6,370	
Taylor M D	3,259	
Taylor M T	27,289	
Taylor N E	28,069	
Taylor P G	44,706	197
Taylor R	24,218	
Taylor R	24,893	
Taylor R M	23,457	
Taylor R W	19,727	73
Taylor T O	23,261	1,112
Taylor T W	32,902	26
Taylor V M	32,017	329
Taylor W M	40,396	442
Tchir H A	25,252	331
Tedesco F	23,047	
Tedford R M	25,287	146
Teed C W	25,841	
Teichroeb J	25,534	
Tekano W M	38,294	4,684
Telfer M L	16,630	
Telfer R A	27,932	
Telford J M	27,799	37
Telford J W	14,167	
Telford R G	26,564	46
Telford W A G	43,915	1,082
Templeton D J	37,316	
Tennant M E	27,120	
Tennant P W B	1,121	
Tennant T D	28,046	
Teppema R R	22,793	
Tepper H	31,237	357
Terpstra B C	26,246	
Terrillon L H	4,136	
Teslyk S M	22,117	
Tesolin R S	32,847	422
Tetreau J K	20,457	
Tewnion A S	23,348	1,601
Tewnion G A	22,333	
Tews N D	18,912	
Thacker G E	25,588	1,652
Thalheimer L V	28,068	
Thalheimer M	31,290	
Thalhofer P W	22,821	1,388
Thambirajah P A	42,863	497
Thatcher L G	34,644	258
Thatcher W A	44,337	168
Theed H	10,381	
Therrien A H	9,356	
Therrien C A	28,392	
Thibault D D	17,054	
Thiel G W	26,677	1,603
Thiessen S P	22,998	300
Thind B S	32,400	
Tholl A J	8,487	312
Thom J	23,047	
Thomas B F	26,159	
Thomas D R	23,306	
Thomas G W	22,004	
Thomas H	24,615	
Thomas O F	9,604	
Thomas P	21,049	
Thomas S	23,235	
Thomas W A	24,513	
Thomassen A C	25,591	518
Thompson A R	26,119	
Thompson A W	24,128	1,112
Thompson B L	23,016	59
Thompson C J	19,950	
Thompson D	35,257	
Thompson D	13,033	118
Thompson D M	21,566	273
Thompson E F	31,581	3,752
Thompson E R	32,134	5,796
Thompson F	30,232	4,581
Thompson F M	26,439	
Thompson F S	13,004	67
Thompson G C	16,544	251
Thompson G L	19,575	
Thompson G R	29,264	751
Thompson L W	24,397	
Thompson M B	29,710	
Thompson M E	26,389	
Thompson M J	22,652	1,180
Thompson M T	25,333	
Thompson N W	20,374	
Thompson P A	13,443	611
Thompson R C	21,583	
Thompson R J	37,143	
Thompson R J	25,561	82
Thompson R K	28,220	1,490
Thompson R L	19,706	
Thompson R P	11,844	8
Thompson R S	26,512	8
Thompson T A	9,007	
Thompson T D	7,045	
Thompson W L	25,301	
Thoms R D	28,628	310
Thoms R M	8,322	
Thomsen E R	23,341	487
Thomson A D	36,965	
Thomson D G	4,297	924
Thomson D L	6,956	
Thomson E C	20,099	
Thomson M W	26,584	1,230
Thomson R D	37,001	249
Thomson W C	40,272	262
Thomson W W	9,884	
Thony L J	33,665	535
Thorburn R G	24,189	
Thorne L W	24,595	8
Thorneloe B P	31,129	37
Thorner E D	33,343	
Thornhill C J	25,235	
Thornton J L	47,106	3,199
Thornton L O	23,478	
Thorpe L	27,207	
Thorpe M L	5,136	
Thorslund R A	27,811	597
Thorson R J	25,533	903
Thouli N	6,208	
Thoveson C A	35,697	345
Thoveson T R	18,715	626
Threinen R H	17,478	1,110
Thur D R	18,385	
Thyvold O M	26,334	4,821
Tickson G E	20,108	
Tighe S	18,511	
Tillotson L E	8,970	
Timmins G H	5,760	
Timoffee A P	25,332	123
Tinant M E	43,140	
Tinsley R	6,474	
Tischik F	24,891	
Tisot A C	31,677	
Tisot O R	54,770	11,758
Tittemore G E	9,938	
Tkach H K	26,574	
Tobin P J	11,884	
Tocher L E	10,132	395
Todevic J E	35,176	
Todoruk L D	31,584	500
Toews W Jr	23,509	3,352
Tognela S J	22,264	
Tolkamp R	6,144	
Tollovsen B	27,626	
Tolofson K R	5,809	
Tolway J	7,018	
Tom J	11,369	
Tomas C A	31,897	120
Tomey D C	23,725	687
Tomkinson L J	25,231	8
Tomlin H	26,948	203
Tomlins R M	6,148	
Tomlinson C	32,032	
Tomlinson S B	11,224	
Tommasel L	24,619	16
Tompkins K	25,155	
Tompkins K C	18,809	209
Tomren E C	23,349	
Toogood K R	18,009	
Toogood P	53,056	19,920
Toole G F	27,615	811
Toomey S J T	6,188	
Toop B A	7,909	
Topalian P M	40,039	132
Torgeson A D	33,592	2,416
Torvik D	41,153	422
Toth C B	8	
Tottenham R L	26,584	
Touhey D W	35,435	500
Touzin R L J	26,222	
Tower K C	17,552	
Towers R V	25,853	
Towert D N	927	
Towill K J	32,165	
Towle C	3,060	
Townie M I	31,083	3,308
Townie P M	13,873	
Townsend J E	3,930	
Townsend L D	40,309	444
Townsend P G	26,714	1,746
Townsend S L	6,574	
Tozer D	33,557	
Tracy R T	28,493	
Traill D L	28,808	
Trainer C A	3,615	
Trask C L	1,254	
Trask D I	33,169	66
Trask J C	8,052	
Trask M J	26,003	713
Trelinski H G	21,606	
Tremblay A R	25,399	
Tremblay C H	23,824	
Tremblay H J	28,065	153
Trenholm M B	19,161	
Tresidder B L	18,041	
Tresierra R L	31,381	
Tresierra W C	6,364	
Tress R R	23,582	
Tress S R	9,031	
Tripp L W	14,424	
Trippell P	37,233	223
Trodd D V	29,978	1,140
Trombley K M	8,437	
Tromp B B	22,079	733
Tronrud G A	36,400	2,966
Troute C W	23,024	
Trozzo J	25,710	
Trozzo V	20,636	
Truax G E	38,391	
Truax W F	29,135	
Trudeau D D	8,568	
Trudeau L M	45,728	242
Trueman G D	24,101	
Trueman L H	26,105	929

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Truman R L	26,831	
Truscott J M	24,924	679
Tryon T J	404	
Tse R	18,894	
Tubman T M	11,221	
Tucker R G	30,025	280
Tukham J S	21,296	726
Tully R S	10,393	
Tungate A	27,793	
Tuovila L G	24,172	299
Turcotte J G	37,725	
Turenne D C	3,778	
Turenne D L	18,190	
Turenne T J	24,437	
Turford J E	30,069	880
Turick D V	22,016	431
Turley E M	11,299	
Turley R	35,754	
Turnbull A T	24,125	
Turnbull G J	26,860	
Turner C	25,851	2,214
Turner D H	25,301	674
Turner D W	26,625	599
Turner E R	23,412	
Turner G C	26,662	162
Turner G E T	26,729	
Turner J A	34,814	
Turner J B	26,566	
Turner J W	8,504	
Turner K J	27,742	
Turner M I	1,783	
Turner M W	8,002	
Turner M W	180	
Turner R	36,857	1,868
Turner R J	22,756	
Turner S E	6,400	
Turner S W	26,662	887
Turner T W	29,473	677
Turpin R C	2,395	
Turtiak D B	26,558	72
Tuthill T D	33,699	
Tweed J W	31,664	296
Tweed R W	21,767	
Tweedhope D N	24,371	
Tweedy J W	30,824	2,111
Twiname B R	26,102	
Tyacke R E	11,542	
Tyacke T J	27,141	74
Tyler K L	19,650	802
Tylosky R C	30,485	1,418
Tymchuk S L	14,089	
Tyminski L R	28,787	3,374
Tyrrell K S	21,834	16
Tyson E D	53,956	870
Tyson M L	21,691	68
Udahl N E	24,410	
Ueda J K	25,515	873
Ugoalah U A	449	
Ulansky W	25,820	419
Ullian F G	23,932	
Ullrich R E	20,119	9
Underdown W L	22,646	
Unger K J	10,247	
Unghy J	4,543	
Ungless D N	23,713	
Unrau R D	24,001	
Unrau W	26,641	
Unruh D	30,604	59
Unsworth L R	3,683	
Upshall G J	6,582	
Upton W R	22,833	
Ure J R	35,295	
Uri B M	12,628	
Urlacher J	5,104	162
Urquhart N G	34,848	
Urquhart R S	21,196	
Utz P A	12,827	
Uyesugi S A	28,695	207
Vaillancourt F J	27,372	689
Vaillant D	21,411	514
Valcourt D A	4,847	

	Salary $	Travel $
Valentine R A	29,377	366
Valentinuzzi J A	39,655	548
Valks G J	25,287	1,238
Valks V M	1,764	
Vallance J M	25,161	82
Vallis E W	26,771	123
Van Der Meer D J	29,641	
Van Hoof M J	33,864	
Van Hoogevest J M	3,558	
Van Ieperen L	6,890	
Van Koughnett G E	25,432	
Van Nieuwkuyk M	30,203	
Van Nieuwkuyk P	31,247	
Van Ruyskensuelde D	12,973	
Van Ryswyk D I	573	
Van Summeren H M	24,347	234
Van-De-Velde D	23,271	
Van-Der-Giessen A	27,734	
Van-Der-Meer W	27,785	23
Van-Dykhuizen R	32,363	1,648
Van-Hulsentop B	23,264	
Van-Klaveren A F	23,312	91
Van-Tine D L	29,561	370
Vanbeers P A	16,149	
Vanbeest W	40,624	174
Vance G M	35,412	238
Vancise D M	38,152	
Vandean R L	10,650	
Vandenberg J A	31,927	88
Vander-Velden A P	34,423	
Vanderberg M	9,036	
Vandergaag W	1,048	
Vanderhorst C	32,937	2,997
Vanderkley D W	1,425	
Vanderkroft J B	26,209	77
Vandermaaten J	24,987	322
Vandermeer H C	27,135	372
Vandermolen N P	26,662	414
Vanderwolf J H	27,246	655
Vandrishe P D	33,848	
Vandyk M T	13,494	
Vaneck S	26,233	
Vaness A W	27,651	3,023
Vaniderstine D B	7,166	
Vanin R	15,346	
Vankosky B R	29,742	
Vankoughnett A W	22,354	
Vanlerberg R	28,815	21
Vanlerberg R D	46,710	5,386
Vannan A N	4,146	
Varady B	38,925	3,357
Varga M K	3,266	
Varty D S	21,147	132
Vasarhely L C	25,088	
Vatkin B	28,125	370
Vaughan R D	27,839	113
Vaughan W E	27,881	
Vecchio J K	23,597	1,572
Veenstra R	26,837	
Veideman A A	23,765	
Veitch B W	36,010	
Veltmeyer L M	5,539	
Veltri G	9,402	
Venator G F	9,579	
Vendittelli D	28,488	
Veness D	23,175	
Veninga J	26,094	
Vere B	3,616	
Vereschagin W M	10,812	
Verhage C J	26,659	16
Verigin H N	17,857	
Verigin P	25,893	
Verkaik J	28,702	
Vermeer A H	24,530	
Vermette M E	10,694	
Vermette R M A	18,092	
Versfelt W A	35,476	
Vessey D	3,962	
Vessey R J	28,628	300
Vezina R	26,571	
Vickers D N	30,886	824

	Salary $	Travel $
Vickers T V E	52,436	2,584
Vickerson R S	33,029	
Viero V A	13,260	
Vigue R J	8,928	
Vilac J A	7,915	
Vincent C L	4,759	
Vincent G B	19,543	
Vincent T M	4,542	
Vipond R W	5,458	
Viret A A	23,541	
Visram K B	20,108	
Vizza R	25,273	294
Vlodder A H	20,009	
Vogt D W	23,651	
Voigt C G	19,787	
Voiken P M	22,440	
Volk J	29,845	262
Volker C A	6,907	
Volker W A	23,809	
Von Maydell A U C	7,264	5,402
Von-Lienen M H	31,706	
Von-Matt C J	29,749	182
Vosper D T	38,509	5,413
Vosper J R	23,847	
Voss P K	35,202	1,060
Voth L A	4,334	
Voyer R J	42,985	4,098
Voykin A W	21,778	
Voykin D	38,184	
Voykin P	27,779	2,268
Voysey J E	23,277	
Vye W G	14,471	
Waage J D	5,104	
Wabischewich R P	27,131	
Waddell J	22,983	
Waddell J W	30,435	
Wagar L M	50,593	4,435
Wagenaar P J	21	
Wagner E	17,730	
Wagner G H	29,243	235
Wagner J	8,978	
Wagner K M	11,562	
Wagner M L	22,454	223
Wagstaff R	24,273	
Wahl V	31,884	1,078
Wakefield C W	45,441	2,503
Wakeman E J	4,672	
Walde D L	26,783	
Walden O D	23,839	
Waldhuber R D	5,255	
Waldie G	27,486	
Waldie R W	23,191	546
Walgren B C	2,743	
Walkem S L	19,994	
Walker A W	19,614	
Walker B	32,070	
Walker B C	22,810	6,972
Walker C E	12,625	
Walker D	22,997	
Walker D B	37,548	
Walker D D	8,650	
Walker D G	42,094	7,221
Walker D H	9,922	
Walker D M	28,192	2,044
Walker D R	20,789	
Walker H A	43,442	334
Walker H R	5,664	
Walker H T	23,398	54
Walker I E	23,388	
Walker J	15,771	3,310
Walker J	5,947	
Walker J D	22,791	680
Walker J G	23,642	1,513
Walker J S	22,948	
Walker M A	19,516	
Walker M E	24,690	
Wall A W	34,193	
Wall C A	25,375	
Wall C P	2,478	
Wall F A	10,717	
Wall G	23,630	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Wall K	6,374	
Wall L	23,815	
Wall L F	25,068	263
Wallace B	46,786	
Wallace M J	5,088	
Wallace R J	33,544	235
Wallis C C	20,384	
Walls B S	28,583	766
Walls W	26,588	
Walper V C	25,080	
Walpole I	16,271	3,011
Walsh M E	11,484	
Walsh R G	53,733	
Walter G F	37,581	
Walter H	30,212	2,379
Walters D L	30,923	
Walters R S	24,541	
Walton A J	25,230	
Walton R C	8,664	
Walton T G	27,184	1,116
Walton T W	32,517	
Wan H S H	32,891	3,284
Wand K A	12,307	9,469
Wanderer K M	7,924	
Wangler D G	7,301	
Wanless R E	20,047	
Wanner D	12,121	
Wanstall M E	9,071	
Ward A D	28,117	
Ward D F	36,511	5,408
Ward E C	25,067	73
Ward G A	38,576	8,925
Ward J W	10,529	
Ward R W	24,829	31
Ward T H	23,479	
Wards C R	19,669	6
Ware D S	25,227	
Wares H R	23,277	
Warick D A	38,802	
Waring T H	25,356	592
Warkentin S N	26,389	
Warland H W	31,060	
Warmenhoven J	23,104	
Warmerdam B J	5,514	
Warncke S L W	4,771	
Warne R J	35,053	
Warner C D	16,216	2,802
Warner K	2,475	
Warner T L	33,829	
Warren K	34,240	
Warren [illegible]	19,475	
Warrington G A	47,093	2,298
Warshawsky J E	10,281	
Warsing D M	11,241	
Warwick J S	23,024	178
Warwick V G	24,828	
Washburn A M	24,249	
Washington M J	10,340	
Wasiewicz E S	8,490	
Wasile R	23,709	
Wasmuth L A	6,408	
Wasmuth R T	11,825	
Wasson I N L	18,426	
Wasstrom R E	27,203	6,154
Wastrodowski T L	4,589	
Waterfield E	8,587	
Waterman A G	25,669	
Waterman D R	22,919	
Waters E D	10,035	
Waters L E	6,024	
Watkins J	2,143	
Watkinson G T	31,449	
Watkis D A	20,119	233
Watkis K M	17,451	
Watling D F	24,142	230
Watson A R	29,143	
Watson B	26,870	
Watson D B	26,939	1,035
Watson D R	8,309	316
Watson D S	24,033	31
Watson G	1,224	
Watson G L	1,317	
Watson G W	27,488	
Watson J A	14,343	
Watson J C	29,967	
Watson J D	8,845	
Watson K	14,368	
Watson R G	37,791	
Watson S L	15,303	
Watson S M	18,524	
Watson W	25,480	1,940
Watson W E	28,281	119
Watt C	20,113	7
Watt D A	25,951	
Watt R B	23,815	
Watt R R	24,212	468
Watts J A	28,739	
Watts K L	13,149	
Waugh D L	19,038	
Waugh G E	35,313	471
Wayant H D	1,399	
Wayne R O	32,313	
Weatherby C J	20,119	
Weaver R	13,334	
Weaver S M	13,332	
Webb D I	27,911	73
Webb J K	20,311	
Webb K	24,970	
Webb K A	3,774	
Webb K E	23,881	19
Webb L A	19,864	303
Webb Mg	23,234	
Webb O G	3,236	
Webb R E	34,826	2,091
Webb R S	26,444	731
Webb W W	23,745	132
Webber C	44,752	5,333
Webber E A	17,124	130
Webber H J	6,222	
Weber D K	15,508	
Weber J W	8,940	
Webster A E	10,661	
Webster B	20,119	
Webster C N	479	
Webster D J	27,948	
Webster L A	17,857	
Webster M A	20,108	
Webster M J	27,921	
Webster M R	34,204	1,625
Webster S H	29,593	
Wedemeyer D	28,064	32
Weichel R D	27,592	138
Weighill J	27,207	88
Weingart P P	24,404	
Weingart S	24,243	
Weir H D	19,931	
Weisbeck D A	25,099	
Weisgerber L J	23,517	
Weiss W	27,120	576
Welch H S	24,765	317
Welch W P	26,510	615
Welder L M	27,974	
Weldon R E	16,615	
Wells B K	28,280	445
Wells B R	31,699	1,821
Wells E M	20,157	260
Wells G T	37,996	
Wells J E	52,086	876
Wells K G	16,053	
Wells W G	25,464	15
Wellspring A M	24,393	1,231
Wellwood W D	20,460	
Welock V L	190	
Welscher C M	21,009	
Welsh C	24,849	72
Welsh D L	16,153	
Welsh E E	2,030	
Werenka C	18,727	154
Werenko R	30,402	
Wert B H	29,256	1,045
Wesche G	11,647	
Wesche K M	20,788	4,041
Wesley D L	6,668	
West G	26,910	
West H D	33,038	
West L I	23,553	
Westcott W W	13,176	
Westendorp G M	22,423	
Westerby W L	18,725	
Westergaard M C	21,969	1,440
Westergaard R G	14,671	
Westergaard S R	34,678	1,630
Westlund K L	38,463	
Westman G H	28,238	2,691
Westmoreland T L	3,217	
Weston R L	28,037	1,215
Wetherill D E	24,950	273
Wetherill R D	25,911	
Whalley A	23,264	2,240
Whalley J A	28,648	586
Wharf D E	38,228	
Wharf L R	23,743	
Wheele F H	23,943	154
Wheeler G	16,941	
Wheeler L H	27,865	
Whelan I M	5,354	
Whipp J	19,629	123
White A	30,453	
White A	839	
White A J	32,698	
White B L	22,523	8
White D H	26,276	
White E M	23,261	206
White J G	24,253	
White J M	26,676	
White K P	30,846	
White L C	18,141	748
White R	22,486	
White R A	23,915	
White R C	42,380	
White R G	77,411	7,459
White R S	25,265	590
Whitehead D	20,108	
Whitehead E G	26,039	188
Whiteley B A	29,674	352
Whiteley K D	12,989	2,639
Whitfield A D	27,293	938
Whiting N R	5,494	
Whitley N J	24,078	109
Whitlock C J	11,836	
Whitmore C M	25,581	
Whitney G R	28,038	
Whittaker R D	21,468	
Whittingham D	24,443	463
Whitworth S A	26,010	
Whyte A S	22,525	
Wickens B F	22,390	
Wicks G A	12,226	
Widzyk F	1,012	
Wiebe A	28,467	233
Wiebe A A	24,490	683
Wiebe F D	4,183	
Wiebe J A	7,904	
Wiebe K E	19,209	
Wiebe L D	1,611	
Wiebe L S	5,880	
Wiebe R H	4,300	251
Wiebe R J	23,630	
Wiebe W J	23,750	1,331
Wiens J L	14,892	
Wiens R	8,904	
Wiens R R	17,233	
Wiens W C	30,006	7,582
Wierda S A	14,057	
Wiese R	37,530	
Wiggins W E	11,263	
Wight T C	25,326	62
Wightman P M	41,388	1,342
Wiksten B A	18,663	2,961
Wilander W V	24,334	
Wilcox M	22,606	123
Wilde D J	18,424	
Wilde H E	41,129	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Wildman P G	25,289	
Wilejto K D	29,431	
Wiley G W	28,494	
Wiley J W	22,953	250
Wiley L R	24,828	
Wilken F H	1,155	
Wilkins T E	24,181	
Wilkinson J A	2,144	
Wilkinson N D	21,563	
Wilkowski A E	27,989	1,261
Willan J D	35,950	706
Wille C R	25,289	
Willems H W	6,513	
Willes A T W	20,055	
Willford M R	28,093	1,064
Willford S A	26,248	
Williams N N	28,400	
Williams B	5,085	
Williams B G	1,814	
Williams B K	19,911	495
Williams C B	31,900	
Williams C J	11,202	
Williams C J	34	
Williams C K	15,207	1,180
Williams C M	12,804	
Williams D A	25,035	732
Williams D D	10,840	
Williams D M	20,092	
Williams D P	38,048	481
Williams D S	25,505	
Williams D W	28,449	70
Williams E	20,195	
Williams G C	4,403	
Williams G D	27,312	312
Williams G M	20,756	
Williams G R	23,150	211
Williams H A	27,169	
Williams H A	21,149	263
Williams I C	50,576	
Williams J E	27,404	16
Williams J G	23,791	
Williams J G	27,160	
Williams J P	7,005	
Williams J W	33,952	
Williams K D	30,778	
Williams K E	26,669	1,005
Williams K H	32,910	
Williams K R S	6,672	
Williams K Y	2,050	
Williams L E	36,351	
Williams M C	27,228	398
Williams M E	29,422	
Williams R A	28,885	
Williams R A	23,957	872
Williams R L	3,267	
Williams R N	25,727	
Williams S	1,881	
Williams S	26,287	151
Williams T H A	28,691	6,521
Williams T J	22,430	907
Williams T L	27,555	149
Williams W A	29,787	2,110
Williams W D	30,416	
Williams W R	23,119	
Williams W W	26,813	2,362
Williams X D	6,023	
Williamson A E	30,031	596
Williamson D	16,125	
Williamson D C	16,868	
Williamson G M	2,151	
Williamson I K	11,986	9,548
Williamson J E	21,636	
Williamson J M	8,253	58
Williamson S J	22,368	2,130
Williamson W B	31,374	
Willie J E	19,346	
Willig E	33,463	
Willis J R	25,013	69
Willms D L	9,046	
Willms S	345	
Wills R G	5,761	
Wills R T	24,806	
Willson S W	3,865	
Wilson A J	17,385	395
Wilson B H	24,775	402
Wilson B M	24,077	
Wilson C C	29,882	
Wilson D J	27,174	1,751
Wilson D R	8,029	
Wilson D S R	26,625	858
Wilson E D	28,459	
Wilson F L	25,291	
Wilson G A	33,966	
Wilson G C	24,549	
Wilson G D	603	
Wilson G F	19,933	505
Wilson J G	28,125	346
Wilson J I	25,537	
Wilson K J	25,833	
Wilson L M	17,969	
Wilson M T	14,166	
Wilson P J	42,057	
Wilson P M	24,535	121
Wilson R H	27,402	2,774
Wilson R W	32,730	4,634
Wilson W J	29,049	
Wilson W M	11,546	
Wilton B T	47,985	3,674
Wilton T J	32,903	601
Winbow R	45,750	1,648
Winbow R S	27,387	8
Windle C G	26,002	
Windross D D	3,260	257
Wing C K	24,779	1,093
Wingrove R T	22,126	
Winnig B B	27,496	561
Winnig J M	19,553	83
Winsor H K	27,910	
Winter R T	9,578	
Winters D J	21,049	
Wintle T A	41,924	
Wintrup G S	7,044	
Wipf M J	30,088	
Wise C M	27,127	161
Wisemiller K T	336	
Wishart H W	25,174	657
Witiuk J	9,539	
Wittenberg R K	5,284	309
Witwer T	3,439	
Witzer D P	29,246	
Witzer P R	33,582	7,588
Wlasuk A	50,239	
Wlasuk H	19,527	245
Wlasuk P	24,009	422
Wnuk E	26,849	594
Woidack H	22,678	
Woikin W	23,675	
Wolinski J	25,604	
Woloschuk M	20,756	8
Wong B	25,856	
Wong B D	25,675	220
Wong D C T	23,337	
Wong F	5,711	1,363
Wong F K K	26,669	
Wong G	28,622	354
Wong K S	36,920	3,944
Wong L G	22,417	602
Wong R S	25,301	
Wong S	36,539	
Wong T S T	31,314	
Wong W L	36,405	
Wong W T	31,207	
Wongstedt E A	26,338	1,151
Wongstedt S L	12,276	
Wonnick A L	17,408	
Wood A	8,143	
Wood A	30,070	91
Wood D J	27,749	
Wood D M	5,775	
Wood J E N	3,244	
Wood J L	10,618	
Wood K J	34,004	
Wood L L	9,657	
Wood R B	6,174	
Wood S A	21,129	
Wood W R	31,793	2,553
Woodbridge S D H	36,993	
Woodbury R J	18,091	168
Woodcock M J	35,280	31
Woodford A G W	25,300	
Woodford R C	32,110	
Woodhouse K E	9,873	
Woodland K W	24,812	
Woodman G R	36,742	
Woodman N A	26,676	
Woodrow J W	26,836	185
Woods B G	13,238	
Woods L G	6,978	
Woods M C	2,416	
Woods R M	3,472	
Woods S R	23,183	
Woodward G R	24,831	
Woodward J	5,295	
Woodward R K	30,088	
Woody R	22,012	
Woolsey G	29,523	
Woolsey M A	14,488	
Wootton J H	27,578	1,717
Worden J R	793	
Work T W	32,566	
Worsfold D J	3,268	
Worsfold T L	27,135	145
Worthing R G	27,953	
Worthington C J	4,002	
Woychyshyn M	24,181	
Woykin C L	18,095	81
Woykin R W	11,133	174
Wozniak N	26,461	
Wray G	23,513	
Wray L A	25,129	
Wright C D	12,124	
Wright D A	28,713	449
Wright D R	32,605	582
Wright G A	22,124	3,539
Wright G R W	28,412	
Wright J R	20,258	245
Wright K D	5,681	445
Wright L	24,423	
Wright P	19,560	
Wright P D	23,570	144
Wright R C	27,135	
Wright R S	32,016	
Wright T	14,049	
Wright W M	11,387	
Wrobel J P	47,180	3,090
Wronski J A	30,307	
Wurmlinger J C	25,168	
Wutke L K	27,370	
Wutzke M E	32,957	1,121
Wyatt F C	25,985	2,972
Wyber D A	11,823	
Wyber D W	30,136	684
Wylie R	19,522	
Wylie R N T	36,093	
Yakemchuk T G	28,168	158
Yalowega R E	23,212	
Yamaoka R M	28,240	329
Yanke M N	31,510	1,123
Yarish E D	28,507	8
Yasinowski W W	27,333	466
Yeadon J	7,599	529
Yelovatz A T	21,705	359
Yendall D E	12,833	
Yeoman W D	20,099	
Yetter E	24,687	280
Yip H	20,343	
Ylaya D	7,986	
Yofonoff L	39,532	1,773
Young A L	34,910	774
Young A O	27,478	437
Young B	12,516	
Young B G	26,476	1,168
Young C F	2,028	

MINISTRY OF TRANSPORTATION AND HIGHWAYS — Continued

	Salary $	Travel $
Young D	24,108	
Young D B	25,349	
Young D G	24,684	
Young D J	7,330	
Young D R	10,038	
Young H D	25,287	222
Young H J	43,914	888
Young J P	20,583	
Young K D	8,209	
Young L A	22,771	
Young M A	3,272	
Young M A	22,004	
Young P D	2,341	
Young P L	25,287	
Young R	52,691	116
Young S R	46,232	3,440
Young T L	41,164	
Young W A	24,045	
Yovanovich J K	314	
Yuckin W P	35,748	
Yung H H K	40,274	84
Yuris J T	23,880	
Yurkowski M	33,205	407
Yzerman P	23,303	38
Zackodnik S D	18,922	
Zajac S Y	1,811	
Zakus M E	21,266	653
Zambano D E	20,535	
Zambano F	29,020	
Zambano R A	1,811	
Zanette M	1,811	
Zannella T	21,301	276
Zanussi D J	8,529	128
Zapf D N	36,155	
Zapf L	27,409	
Zapf N R	65,188	11,953
Zapf T	34,615	
Zaporozan J W	39,297	
Zaporozan R D	19,865	
Zaporozan R J	28,745	
Zaporozan W P	32,008	486
Zaytsoff V	13,214	
Zazulak A M	24,886	
Zazulak T	26,754	7,115
Zbinden A	27,589	1,023
Zeberoff E W	6,512	
Zebert T R	30,054	
Zebroff S C	11,283	
Zeiler R D	23,717	
Zeller R A	4,758	69
Zelt M H	31,998	
Zenuik F H	25,027	
Zenyk N	7,026	
Zerr R P	48,548	
Zerr R R	23,333	
Zethof E H	20,987	
Ziegler J	26,338	
Ziemer E R	21,190	
Ziemianski J A	8,089	
Ziesman J B	8,291	
Zimmerlee F C	24,017	
Zimmerlee T S	24,542	
Zimmerman P A	35,933	
Zimmermann H O	45,191	
Zolpys J	32,440	1,484
Zoobkoff W M	3,165	
Zornes R	22,523	
Zurawell D M	21,627	1,506
Zurcher G A	3,396	
Zurowski T	21,637	84
Zylicz M J	28,796	4,027
	192,217,412	4,070,368
Accrued pay	950	
Unallocated benefits	38,889,823	
Field party	5,612,347	
Transfers	(2,994,688)	(323,029)
Totals	228,045,859	9,366,306

MINISTRY OF UNIVERSITIES, SCIENCE AND COMMUNICATIONS

	Salary $	Travel $
McGeer Hon P L Minister	0	
Adam S C	324	
Adank C	324	
Allard M	294	
Allen L R	535	
Arnold C	147	
Ball F	294	
Bamford I L	294	
Barsalou G R	425	
Beeson L L	324	
Bennett G A	636	
Bent A L	331	
Billett J C	302	
Blake C	302	
Bradstock C L	294	
Burnes J	456	
Burton S	294	
Byrnes E M	719	
Carrigan J	294	
Carson J E	210	
Carswell L	126	
Coatta M M	294	
Cook D L	620	
Cryan E	294	
Dafoe E	294	
Danroth C R	294	
Davidson S S	475	
Davis M L	302	
Deen J	252	
Dick L	294	
Ditchburn S	275	
Dobbie N J	294	
Donaldson M R	303	
Duggan R R	437	
Edwards I M L	330	
Engbrecht G	302	
Ferguson P	294	
Fetterly C J	302	
Fitzpatrick T J	475	
Forgie C M	266	
Fraser L	294	
Gardener J F	483	
Gardner P L	643	
Gawalko D A	294	
George D M	514	
Giesen P G J L	441	
Goard D S	763	
Goldade A M	367	
Gray L	302	
Hagar V A	302	
Harder L	400	
Hartley J	669	
Henry K L	316	
Hilton M J	475	
Hundley P A	294	
Hunter P J A	669	
Hutchinson B J	302	
Keir L J	284	
Mavrow C	294	
McConachie T J	294	
McDougall B I	284	
McIntosh L K	151	
Miller D R C	669	
Moline R P B	719	
Mussenden R N	733	
Nirwan K	492	
Page H J	884	
Penner C G	284	
Prentice T A	725	
Prior C D	386	
Reed J	595	
Robertson A N	294	
Robinson D M	313	
Russell M N	396	
Russell T P	351	
Ryan W G	294	
Sargent V J	302	
Sherwood K M	324	
Smith D W	475	
Soles A E	3,360	
Spencer L L	275	
Stepanick C M	284	
Stevenson B W	700	
Stewart M	294	
Sturdy L A	444	
Taylor F E	367	
Templeman P N	719	
Tetlock J C	294	
Tychynski G R	294	
Vacheresse V M	294	
Vitek F A	669	
Wade A L	475	
Wehrfritz H C	514	
West B J	348	
Whybrow J A	580	
Wickens E B	331	
Workman M A	147	
Transfer to Ministry of Advanced Education and Job Training	(40,782)	
Totals	0	

OTHER APPROPRIATIONS

Uallocated-benefits, etc	1,477,688
Transfers	5,649,776
Totals	7,127,464

PAYMENTS OF GRANTS AND CONTRIBUTIONS TO MUNICIPALITIES AND LOCAL GOVERNMENTS, HOSPITALS, SCHOOLS, INDUSTRY AND ECONOMIC DEVELOPMENT, AND OTHERS

for the fiscal year ended March 31, 1987

MUNICIPALITIES AND LOCAL GOVERNMENTS

	$
Atlin Improvement District	10,000
Canal Flats Improvement District	40,000
Capital Regional District	8,130,805
City of Armstrong	911,398
City of Castlegar	1,698,432
City of Colwood	2,142,991
City of Courtenay	3,939,459
City of Cranbrook	4,951,655
City of Dawson Creek	3,289,224
City of Duncan	878,322
City of Enderby	544,802
City of Fernie	2,049,764
City of Fort St John	3,338,967
City of Grand Forks	1,287,950
City of Greenwood	365,247
City of Kamloops	16,260,196
City of Kelowna	14,462,102
City of Kimberley	1,888,671
City of Langley	2,928,683
City of Merritt	1,059,638
City of Nanaimo	15,282,363
City of Nelson	2,030,983
City of New Westminster	5,699,352
City of North Vancouver	4,298,235
City of Parksville	1,754,020
City of Penticton	5,147,301
City of Port Alberni	3,305,069
City of Port Coquitlam	4,239,779
City of Port Moody	2,263,295
City of Prince George	14,391,365
City of Prince Rupert	2,464,473
City of Quesnel	1,423,319
City of Revelstoke	1,992,815
City of Rossland	875,283
City of Terrace	1,551,632
City of Trail	1,708,531
City of Vancouver	66,646,596
City of Vernon	4,785,332
City of Victoria	11,890,535
City of White Rock	2,985,988
City of Williams Lake	1,932,598
Dewdney Area Improvement District	2,500
District of Abbotsford	3,959,863
District of Burnaby	24,007,370
District of Campbell River	3,177,535
District of Central Saanich	3,041,271
District of Chetwynd	794,024
District of Chilliwack	8,332,740
District of Coldstream	1,638,256
District of Coquitlam	10,442,344
District of Delta	13,960,458
District of Elkford	1,049,664
District of Esquimalt	2,042,606
District of Houston	704,930
District of Hudsons Hope	348,222
District of Invermere	1,097,706
District of Kent	613,382
District of Kitimat	1,687,602
District of Langley	9,342,050
District of Logan Lake	676,170
District of MacKenzie	801,804
District of Maple Ridge	8,582,036
District of Matsqui	12,595,984
District of Metchosin	979,318
District of Mission	5,556,509
District of New Hazelton	184,405
District of North Cowichan	3,836,961
District of North Saanich	1,761,698
District of North Vancouver	10,727,821
District of Oak Bay	4,247,460
District of Peachland	780,408
District of Pitt Meadows	1,829,117
District of Port Hardy	1,173,395
District of Powell River	1,269,685
District of Richmond	20,175,133
District of Saanich	16,518,385
District of Salmon Arm	3,478,240
District of Sechelt	747,036
District of Spallumcheen	732,145
District of Sparwood	1,136,187
District of Squamish	1,827,560
District of Stewart	312,201
District of Summerland	1,605,157
District of Surrey	35,054,078
District of Tofino	186,531
District of Tumbler Ridge	2,838,517
District of Vanderhoof	803,477
District of West Vancouver	8,024,066
District of Whistler	1,272,032
Hedley Improvement District	12,455
Home Owner Grants	38,648,782
Lantzville Improvement District	4,400
Regional District of Alberni-Clayoquot	196,549
Regional District of Bulkley-Nechako	111,282
Regional District of Cariboo	1,884,309
Regional District of Central Coast	43,270
Regional District of Central Fraser Valley	40,000
Regional District of Central Kootenay	360,880
Regional District of Central Okanagan	118,265
Regional District of Columbia-Shuswap	823,140
Regional District of Comox-Strathcona	595,231
Regional District of Cowichan Valley	244,284
Regional District of Dewdney-Alouette	77,000
Regional District of East Kootenay	860,989
Regional District of Fraser-Cheam	387,619
Regional District of Fraser-Fort George	164,691
Regional District of Greater Vancouver	566,461
Regional District of Kitimat-Stikine	404,313
Regional District of Kootenay-Boundary	291,382
Regional District of Mount Waddington	315,968
Regional District of Nanaimo	318,246
Regional District of North Okanagan	131,324
Regional District of Okanagan- Similkameen	242,885
Regional District of Peace River-Liard	187,695
Regional District of Powell River	40,604
Regional District of Skeena-Queen Charlotte	683,609
Regional District of Squamish-Lillooet	110,398
Regional District of Sunshine Coast	801,591
Regional District of Thompson-Nicola	155,124
Town of Comox	2,852,901
Town of Creston	1,269,877
Town of Gibsons	776,562
Town of Golden	756,985
Town of Hope	660,746
Town of Ladysmith	1,759,585
Town of Osoyoos	1,027,281
Town of Port McNeill	372,099
Town of Princeton	504,757
Town of Qualicum Beach	1,361,436
Town of Sidney	2,556,811
Town of Smithers	1,168,548
Village of Alert Bay	259,313
Village of Ashcroft	659,885
Village of Belcarra	148,185
Village of Burns Lake	442,376
Village of Cache Creek	385,516
Village of Chase	908,059
Village of Clinton	227,769
Village of Cumberland	464,560
Village of Fort Nelson	1,249,005
Village of Fort St James	531,669
Village of Fraser Lake	309,414
Village of Fruitvale	412,953
Village of Gold River	340,059
Village of Granisle	259,882
Village of Harrison Hot Springs	238,717
Village of Hazelton	173,501
Village of Kaslo	405,710
Village of Keremeos	408,304
Village of Lake Cowichan	826,253
Village of Lillooet	841,723
Village of Lions Bay	208,899
Village of Lumby	266,789
Village of Lytton	146,776
Village of Masset	228,094
Village of McBride	184,976
Village of Midway	129,993
Village of Montrose	331,403
Village of Nakusp	324,829
Village of New Denver	238,563
Village of Oliver	795,220
Village of Pemberton	552,442
Village of Port Alice	218,235
Village of Port Clements	262,632
Village of Port Edward	566,121
Village of Pouce Coupe	429,020
Village of Salmo	277,958
Village of Sayward	157,231
Village of Silverton	144,494
Village of Slocan	193,630
Village of Tahsis	300,109
Village of Taylor	278,199
Village of Telkwa	385,361
Village of Ucluelet	220,633
Village of Valemount	429,733
Village of Warfield	429,800
Village of Zeballos	150,310
Village of 100 Mile House	458,224
Wasa Lake Land Improvement District	3,000

HOSPITALS

Alexandra Private Hospital Ltd	200,134
Amherst Private Hospital	1,426,185
Armstrong & Spallumcheen Hospital	1,038,137
Arrow Lakes Hospital	4,713
Arrow Lakes Hospital Society	1,454,587
Ashcroft & District General Hospital	1,726,109
B C Hospitals — Coinsurance	1,030,202
B C Regional Hospital District Financing Authority	77,113,422
Baker Memorial Hospital Society, G R	6,379,692
Baker Memorial Hospital, G R	42,373
Beacon Hill Private Hospital	1,477,907
Bella Coola General Hospital	875,435
Boundary Hospital	10,630
Boundary Hospital Society	2,959,433
Braddan Private Hospital Ltd	891,508
Bulkley Valley District Hospital Society	3,539,170
Bulkley-Nechako Regional Hospital District	74,738
Burnaby Hospital	61,312
Burnaby Hospital Society	38,922,732
Burns Lake & District Hospital	7,444
Burns Lake & District Hospital Society	2,439,261
Cambie Hospital Inc	424,269
Cambie Private Hospital	25,873
Campbell River & District General Hospital	10,549
Campbell River & District General Hospital Society	8,580,663
Capital Regional Hospital District	197,042
Cariboo Memorial Hospital Society	6,574,533
Cariboo Regional Hospital District	56,013
Carlsbad Private Hospital	909,410
Carlton Private Hospital Ltd	1,401,722
Cassiar Hospital Society, The	487,650
Castlegar & District Hospital Society	3,154,099

	$
Cavell Private Hospital, Edith	1,186,491
Central Coast Regional Hospital District	25,830
Central Fraser Valley Regional Hospital District	190,682
Central Kootenay Regional Hospital District	121,064
Central Okanagan Regional Hospital District	10,062
Chemainus Hospital	1,235,164
Chetwynd & District Hospital Society	1,288,877
Childrens Hospital	53,673,496
Chilliwack General Hospital	51,826
Chilliwack General Hospital Society	15,339,800
Clovelly Terrace Hospital Ltd	567,797
Como Lake Private Hospital	1,612,844
Cowichan District Hospital	10,119
Cowichan District Hospital, the Association	12,959,935
Cowichan Valley Regional Hospital District	32,416
Cranbrook Regional Hospital	42,101
Cranbrook Regional Hospital Society	8,000,080
Creston Valley Hospital Association	3,258,335
Dawson Creek & District Hospital	45,970
Dawson Creek & District Hospital Society	5,728,883
Deer Lake Private Hospital	3,569
Deer Lake Private Hospital Ltd	209,651
Delta Centennial Hospital Society	8,410,624
Delta Hospital	30,757
Dewdney-Alouette Regional Hospital District	18,870
East Kootenay Regional Hospital District	76,382
Fernie District Hospital	2,882
Fernie District Hospital Society	2,691,215
Fort Nelson General Hospital	7,993
Fort Nelson Hospital Society	1,726,720
Fort St John & District Hospital Society	5,709,733
Fort St John General Hospital	31,216
Fraser Canyon Hospital Association	1,976,656
Fraser-Burrard Hospital Society	151,363
Fraser-Burrard Hospital Society-(Eagle Ridge)	49,658
Fraser-Burrard Hospital Society-(Royal Columbian)	75,074,848
Fraser-Cheam Regional Hospital District	96,742
Fraser-Fort George Regional Hospital District	3,552
Glen Brae Private Hospital	312,631
Glen Hospital Inc	1,570,252
Glen Hospital Ltd	64,004
Golden & District General Hospital	2,183
Golden & District General Hospital Society	1,823,070
Gorge Road Hospital	111,171
Greater Vancouver Regional Hospital District	243,396
Greater Victoria Hospital Society	145,333,237
Greater Victoria Hospital Society-Geriatric	1,540,665
Greater Victoria Hospital Society-Intermediate Care	1,407,065
Helmcken Memorial Hospital Society, Dr	874,087
Holy Family Hospital	8,756,426
Inglewood Private Hospital	1,487,031
Juan De Fuca Hospital	17,253
Juan De Fuca Hospital Society	14,477,691
Kelowna & District Hospital Society	37,784,246
Kelowna General Hospital	235,336
Kensington Private Hospital	1,356,167
Kimberley & District Hospital Society	2,796,490
Kitimat General Hospital	55,061
Kitimat General Hospital Society	4,814,548
Kitimat-Stikine Regional Hospital District	8,791
Kootenay Boundary Regional Hospital District	107,621
Kootenay Lake District Hospital	30,147
Kootenay Lakes District Hospital & Health Services Society	7,147,256
Ladner Private Hospital Ltd	1,182,016
Lady Minto Gulf Islands Hospital	2,183,742
Ladysmith & District Hospital Association	2,355,702
Langley Memorial Hospital	17,411,268
Large Memorial Hospital R W, of the United Church of Canada	781,928
Large Memorial Hospital, R W	7,560
Lillooet District Hospital Society	1,730,083
Lions Gate Hospital	84,339
Louis Brier Hospital	1,791,871
MacKenzie & District Hospital	978,443
Maple Ridge Hospital	36,824
Maple Ridge Hospital Association	13,415,016
Mater Misericordiae Hospital	11,339
Matsqui-Sumas-Abbotsford General Hospital	40,403
Matsqui-Sumas-Abbotsford General Hospital Society	19,702,349
McBride & District Hospital	17,420
McBride & District Hospital Society	884,386
Menno Hospital	1,957,726
Mission Memorial Hospital	8,596
Mission Memorial Hospital Society	7,423,065
Mount Saint Joseph Hospital Society	14,397,459
Mount St Francis Hospital	2,563,525
Mount St Joseph Hospital	1,522,803
Mount St Mary Hospital	3,508,184
Mount Waddington Regional Hospital District	77,378
Nanaimo Regional General Hospital	77,730
Nanaimo Regional General Hospital Society	26,285,668
Nanaimo Regional Hospital District	142,851
Nicola Valley General Hospital Society	2,370,087
Normandy Hospital Ltd	362,914
North & West Vancouver Hospital, The	52,362,966
North Okanagan Regional Hospital District	691,605
North Shore Private Hospital (1985) Ltd	548,224
Oakherst Private Hospital	933,829
Okanagan-Similkameen Regional Hospital District	18,227
Omineca Hospital Society (St John Hospital)	1,990,169
Omineca Hospital Society (Stuart Lake Hospital)	1,038,417
Overlander Extended Care Hospital	57,478
Overlander Hospital Society	4,662,976
Parklane Private Hospital	484,039
Parkridge Private Hospital	1,380,339
Peace Arch District Hospital	34,592
Peace Arch District Hospital Society	13,342,221
Pearson Hospital	530,436
Pemberton & District Hospital Society	219,217
Penticton Hospital Society	19,562,308
Penticton Regional Hospital	98,327
Port Alice Hospital Society	445,999
Port Hardy Hospital Society	1,343,658
Port McNeill & District Hospital Society	802,342
Pouce Coupe Community Hospital	13,271
Pouce Coupe Community Hospital Society	1,694,661
Powell River General Hospital	6,491
Powell River Hospital Society	6,703,258
Powell River Regional Hospital District	2,249
Prince George & District Hospital Society	33,353,159
Prince George Regional Hospital	697,594
Prince Rupert Regional Hospital	40,453
Prince Rupert Regional Hospital Association	7,692,952
Princeton Hospital Society	1,599,406
Queen Alexandra Hospital for Children	82,359
Queen Charlotte Islands General Hospital	74,768
Queen Charlotte Islands Hospital Society	1,329,930
Queen Victoria Hospital	99,685
Queens Park Hospital	70,231
Queens Park Hospital Society (Fellburn Hospital)	1,725,836
Queens Park Hospital Society (Queens Park Hospital)	7,417,104
Reciprocal Agreement — B.C. Hospitals	16,128,927
Reciprocal Agreement — Out of Province Hospitals	28,400,680
Richmond General Hospital	26,422
Richmond Hospital Society	22,296,219
Riverview Hospital-Adult Division	5,672
Riverview Hospital-Geriatric Services	16,844
Rossland Hospital Society, The	1,819,653
Royal Columbian Hospital	160,828
Royal Inland Hospital	38,660,740
Royal Jubilee Hospital	51,593
Saanich Peninsula Hospital	3,879
Saanich Peninsula Hospital Society	9,118,305
Saint Marys Hospital	14,115,043
Salvation Army Grace Hospital, The	21,661,267
Sandringham Hospital Ltd	372,080
Shaughnessy Hospital	3,480,184
Shaughnessy Hospital Society	53,298,661
Shaughnessy Hospital Society-Geriatric Day Hospital	337,714
Shaughnessy Hospital-George Derby Centre	2,062,135
Shuswap Lake General Hospital	6,636
Simpson Private Hospital	326,646
Slocan Community Hospital & Health Care Centre	2,232
Slocan Community Hospital & Health Care Society	730,338
Slocan Community Hospital & Health Care Society-New Denver Pavilion	410,326
Society of the Enderby & District Memorial Hospital	1,728,693
Society of the Shuswap Lake General, the Hospital	5,231,255
South Okanagan General Hospital	8,370
South Okanagan Hospital Society	4,131,662
Southpines Private Hospital Ltd	584,807
Sparwood General Hospital	4,084
Sparwood General Hospital Society	1,802,761
Squamish General Hospital	9,109
Squamish Hospital Society	1,811,318
Squamish Lillooet Regional Hospital District	12,047
St Bartholomews Hospital	44,233
St Bartholomews Hospital Society, The	724,539
St Georges Hospital Society	1,520,620
St Josephs General Hospital	12,047,409
St Marys Hospital	12,376
St Marys Hospital Society	4,384,187
St Michaels Centre Hospital Society	1,267,618
St Pauls Hospital	79,131,606
St Vincents Arbutus Hospital Society	1,908,428
St Vincents Hospital	14,421,338
Stewart General Hospital	2,365
Stewart General Hospital Association	315,931
Still Waters Private Hospital	1,130,618
Summerland Hospital Society, The	2,955,518
Sunny Hill Hospital for Children	4,341,974
Surrey Memorial Hospital	35,519
Surrey Memorial Hospital Society	39,009,478
Tahsis Hospital Society	451,284
Terrace & District Hospital Association	6,872,028
Thompson Nicola Regional Hospital District	35,991
Tofino Hospital Society	1,103,563
Trail Regional Hospital	11,205
Trail Regional Hospital Society	14,093,984
Trillium Extended Care Hospital	17,293
U B C Health Sciences Centre Hospital Society	38,543,345
University Health Sciences Centre Hospital	7,599
Vancouver General Hospital	175,906,235
Vernon Jubilee Hospital	166,336
Vernon Jubilee Hospital Society	20,872,058
Victoria General Hospital (Helmcken)	33,611
Victorian Hospital & Health Services Society of Kaslo	630,269
West Coast General Hospital	15,337
West Coast General Hospital Society, The	7,989,204
Western Rehabilitation Society (Pearson Hospital)	10,801,438
Willingdon Hospital Ltd	26,641
Willingdon Park Hospital	1,331,336
Willowhaven Private Hospital	1,212,901
Windermere District Hospital	3,572
Windermere District Hospital, the Association	1,675,046
Wrinch Memorial Hospital	1,880,829
100 Mile District Hospital Society	1,897,172

SCHOOLS

	$
Abbotsford Christian School Society	416,799
Abbotsford School District 34	32,867,064
Abbotsford Senior Secondary School	3,323
Agassiz Christian School Society	69,795
Agassiz-Harrison School District 76	2,443,392
Alberni School District 70	19,736,597
Anspayaxw School Society	22,546
Armstrong-Spallumcheen School District 21	5,726,219
Arrow Lakes School District 10	3,615,355
Association of Christian High Schools in B C	233,473
B C Educational Institutions Capital Financing Authority	54,350,872
B C Institute of Technology	52,207,483
B C School Districts Capital Financing Authority	5,839,640
Bert Bowes Junior Secondary School	3,346
Booth Memorial Junior Secondary School	5,401
Brentwood College Association	277,973
Brookswood Secondary School	3,329
Buckhorn Elementary School	2,489
Bulkley Valley School District 54	9,656,532
Burnaby School District 41	32,213,305
Burns Lake School District 55	6,671,933
Caledonia Senior Secondary School	4,127
Camosun College	17,675,883
Campbell River Christian School Board	34,202
Campbell River School District 72	19,336,882
Canadian Reformed School Association	423,290
Canadian Reformed School Association of Smithers	127,934
Canadian Reformed School Society of Abbotsford	89,915
Capilano College	11,165,907
Cariboo College	14,192,246
Cariboo College Foundation	166,666
Cariboo-Chilcotin School District 27	30,351,428
Castlegar School District 9	7,728,204
Catholic Public Schools Archdiocese of Vancouver	9,122,168
Catholic Public Schools Diocese Of	1,216,053
Catholic Public Schools Diocese of Prince George	2,258,078
Catholic Public Schools of Kamloops Diocese	372,545
Catholic Public Schools of Nelson Diocese	1,046,102
Central Coast School District 49	2,419,783
Central Okanagan School District 23	37,852,858
Chetwynd Secondary School	2,549
Chilliwack Christian School Society	86,969
Chilliwack School District 33	21,321,933
Christian School Association of Burnaby	156,355
Christian School Association of Surrey	156,351
Christian School Society of Houston	103,218
Christian School Society of Smithers & Telkwa	204,539
Clarence Fulton Secondary School	2,859
Clearwater Secondary School	3,074
College Heights Secondary School	3,135
College of New Caledonia	11,870,232
Columneetza Senior Secondary School	2,544
Coquitlam School District 43	50,574,043
Courtenay School District 71	19,497,998
Cowichan School District 65	19,604,876
Cpsvd St Josephs School Board	2,790
Cranbrook School District 2	13,852,972
Creston-Kaslo School District 86	7,776,546
Crofton House School	496,218
D P Todd Secondary School	3,776
David Hoy Elementary School	2,448
David Thompson Secondary School	3,144
Dease Lake Elementary Junior Secondary School	2,000
Delta School District 37	46,126,151
Discovery School Society	32,914
Dokie Elementary School	2,589
Douglas College	16,325,615
Duchess Park Secondary School	3,942
Duncan Christian School Association	183,855
Duncan Elementary School	2,330
East Kootenay Community College	5,548,526
Excellence in Education	57,888,102
Family Montessori School	7,453
Fernie School District 1	15,508,683
Fernie Secondary School	2,498
Fort Nelson School District 81	5,052,976
Fort Nelson Secondary School	8,346
Fort St James Secondary School	4,356
Fraser Valley College	9,797,201
Gallaudet College	138,387
George M Dawson Secondary School	7,185
Gitanyow Elementary School	2,000
Gitsequkla Elementary School	2,000
Glenlyon-Norfolk School Society	483,433
Golden School District 18	4,479,416
Grand Forks School District 12	4,044,866
Grandview Elementary School	2,000
Greater Victoria School District 61	44,291,641
Gulf Islands School District 64	4,040,607
Haney-Pitt Meadows Christian School Association	102,303
Hartley Bay School	2,000
Hazelton Secondary School	2,447
Highlands Elementary School	2,000
Hope School District 32	5,065,985
Horizon College	5,146
Houston Secondary School	5,019
Howe Sound School District 48	7,888,078
Ivy Montessori School Society	2,520
J Alfred Laird Elementary School	2,621
J L Jackson Junior Secondary School	2,389
J Lloyd Crowe Secondary School	2,592
Jaffray Elementary & Junior Secondary School	4,000
James Bay Community School Society	11,000
K L O Secondary School	2,881
Kamloops Christian School Association	128,210
Kamloops School District 24	48,623,318
Kamloops Secondary School	2,843
Kelly Road Secondary School	6,274
Kelowna Secondary School	6,892
Keremeos School District 16	2,178,275
Kettle Valley School District 13	2,440,457
Kimberley Christian School Society	14,731
Kimberley School District 3	6,657,673
King Edward School	2,000
Kitimat School District 80	9,177,890
Kitwanga Elementary/Secondary School	2,228
Kwantlen College	13,938,923
L V Rogers Senior Secondary School	2,915
Ladner Christian School Society	88,630
Lake Cowichan School District 66	4,037,645
Lakes District Secondary School	3,073
Langley Christian School Society	202,223
Langley School District 35	43,071,966
Lester B Pearson College of the Pacific	108,200
Lillooet School District 29	5,189,796
Lindsay Park Elementary School	2,000
MacKenzie Catholic Secondary School	2,155
MacKenzie Secondary School	2,000
Malaspina College	15,008,021
Malaspina Elementary School	3,932
Maple Drive Junior Secondary School	2,097
Maple Ridge-Pitt Meadows School District 42	25,524,832
Maranatha Christian School Society	15,078
McBride Secondary School	2,000
McKim Middle School	3,229
Merritt Alternate School	26,999
Merritt School District 31	6,868,193
Mission School District 75	15,055,840
Montessori School Society	14,697
Mount Cheam Christian School Society	92,327
Mount Elizabeth Secondary School	6,262
Nanaimo Christian School Society	89,147
Nanaimo Montessori School	4,058
Nanaimo School District 68	32,260,050
Nechako School District 56	13,254,420
Nechako Valley Secondary School	4,390
Nelson School District 7	12,620,352
New Summits University College	2,407
New Westminster School District 40	8,044,967
Nisgha School District 92	3,619,105
Norkam Senior Secondary School	3,902
North Island College	6,620,512
North Thompson School District 26	4,690,629
North Vancouver School District 44	27,957,493
Northern Lights College	6,955,640
Northwest Community College	6,102,839
Notre Dame High School	2,000
Notre Dame Regional Secondary School	22,013
Okanagan College	15,308,549
Pacific Christian School	11,835
Parkland Junior Secondary School	2,000
Peace River North School District 60	20,389,299
Peace River South School District 59	22,342,180
Penticton School District 15	12,596,115
Pleasant Valley Secondary School	3,290
Powell River School District 47	10,383,950
Prince Charles Secondary School	2,487
Prince George College Catholic High School	7,558
Prince George School District 57	62,696,837
Prince George Secondary School	6,194
Prince of Wales Secondary School	2,900
Prince Rupert School District 52	14,057,150
Prince Rupert Senior Secondary School	6,575
Princeton School District 17	3,654,707
Qualicum School District 69	10,287,548
Queen Charlotte Elementary Secondary School	3,877
Queen Charlotte School District 50	5,290,367
Queen Margarets School	138,577
Queen Mary Community School Association	14,228
Quesnel School District 28	19,164,196
Quesnel Secondary School	4,015
R L Angus Elementary School	2,000
Regent College	180,000
Relevant Schools Society	128,593
Revelstoke School District 19	6,178,786
Richmond Christian School Association	120,125
Richmond School District 38	36,103,292
Roy Wilcox Elementary School	2,000
Rutland Senior Secondary School	2,435
Saanich School District 63	13,336,041
Selkirk College	10,380,327
Sexsmith Community School	2,354
Shawnigan Lake School	180,391
Shuswap Junior Secondary School	2,487
Shuswap School District 89	15,506,701
Simon Fraser University	64,865,607
Sir John Franklin Community School	45,278
Smithers Christian School	2,000
Smithers Secondary School	2,598
Sooke School District 62	21,531,087
South Cariboo School District 30	6,623,563
South Peace Senior Secondary School	2,447
Southern Okanagan School District 14	6,251,794
St Georges School	713,219
St Josephs School	3,720
St Margarets School	266,022
St Marks College	6,000
St Michaels University School Society	607,067
St Thomas More Collegiate	663,623
Stikine School District 87	5,085,738
Summerland School District 77	3,840,063
Sunshine Coast School District 46	7,493,977
Surrey School District 36	75,119,873
Terrace Calvin Christian School Society	87,858
Terrace School District 88	19,856,988
Trail School District 11	10,979,828
Trinity Western University	21,409
University of B C	172,850,605
University of Calgary	15,522
University of Victoria	52,775,131
Vancouver Christian School	265,357
Vancouver College Ltd	1,061,742
Vancouver Community College	42,556,293
Vancouver Island North School District 85	12,758,353
Vancouver Island West School District 84	4,469,872
Vancouver Montessori School Society	57,484
Vancouver School District 39	91,873,969

	$
Vancouver School of Theology	180,096
Vanderhoof Elementary School	4,297
Vernon Christian School Society	113,134
Vernon School District 22	23,089,348
Vernon Senior Secondary School	3,135
W L McLeod Elementary School	4,000
W L Seaton Secondary School	2,160
Waldorf School Association of B C	175,042
Waldorf School Association of Kelowna	3,703
Warehouse School Society	75,946
West Vancouver School District 45	9,544,531
Westbank Elementary School	3,924
Westsyde Senior Secondary School	2,146
Windermere School District 4	723,764
Yale University	2,500
York House School Society	632,330
Zion Lutheran Church & School	97,172

INDUSTRY AND ECONOMIC DEVELOPMENT

Abermin Corp	66,667
Addison Mines Ltd, Kerr	75,000
Adtronics	2,500
Afton Operating Corp	30,000
Alamar Farms Ltd	6,500
Aljane Greenhouses Ltd	3,100
All Star Resources Ltd	60,000
Alpha Marketing	2,400
Alpha Technologies Ltd	2,913
Anatek Microcircuits Inc	3,400
Anglo-American Cedar Products Ltd	2,000
Apko Nurseries Ltd	32,098
Applied Microsystems Ltd	2,000
Aquila Cedar Products Ltd	2,000
Arbutus Grove Nursery	24,976
Arctic Laboratories Ltd	2,000
Ardcorp	181,817
Arends & Sons Greenhouses Ltd	7,779
Atlantic Furniture Manufacturing Ltd	2,500
Aurun Mines Ltd	15,000
B C Agricultural Research & Development Corporation	61,493
B C Association of Motorsport Facilities	29,347
B C Association of Motorsport Facilities & Allen Parker & Associates Ltd	21,297
B C Coast Vegetable Co-Operative Association	10,000
B C Development Corp	11,792,579
B C Food Exhibition Ltd	300,000
B C Food Processors Association	72,947
B C Microelectronics	6,000
B C Motels Resorts & Trailer Parks Association	20,000
B C Packers Ltd	5,000
B C Research	5,000
B C Salmon Farmers Association	44,100
B C Tree Fruits Ltd	37,976
B P Resources Canada Ltd-Selco Division	60,000
B W Creative Wood Industries Ltd	2,000
Bank of Montreal	182,666
Bar-Well Resources Ltd	5,288
Barron Enterprises Ltd	5,000
Beavens Orchard Cannery Ltd	41,667
Bedford Software Ltd	2,388
Berron Enterprises Ltd	24,556
Better Resources Ltd	50,000
Bishop Resources Development	15,000
Boomerang Marine Products Ltd	2,900
Brenda Mines Ltd	53,400
Brookside Greenhouse Ltd	15,180
Brown Park Floral	40,000
Bryant Breweries Ltd	4,400
Bulk & D Bulk, H	2,616
Bullmoose Operating Corp	3,400
Burnaby Lake Greenhouses Ltd	7,989
Business & Industrial Development Commission of Victoria	34,187
C N S W Industries Ltd	9,400
Cadex Electronics Inc	2,500
Canacover Industries Ltd	3,310
Canada West Ski Area Association	3,748
Canadian Aircraft Products Ltd	2,000
Canadian Art Prints Inc	2,500
Canadian Battery Corp Ltd	2,000
Canadian Executive Service Overseas	62,501
Canadian Floriculture Ltd	33,418
Canadian Insulock Corp	2,318
Canadian Resourcecon (1983) Ltd	8,590
Candorada Mines Ltd	60,000
Canfor Ltd	2,500
Cassiar Mining Corp	115,000
Centre for Advanced Research Technology	65,000
Charlemagne Resources Ltd	110,000
Chatterton Petrochemical Corp	2,600
Chemac Industries Ltd	6,557
Chetwynd Area Trappers	10,210
Circuit Graphics Ltd	2,250
City of Terrace	15,000
Clinton Furniture Mfg	3,300
Cloverdale Lettuce & Vegetable Co-Operative	3,629
Collins Group, The	8,638
Columbia Chrome Industries (1980) Ltd	2,000
Com-Air Inc	2,000
Cominco Ltd	140,000
Conair Aviation Ltd	4,000
Consolidated Silver Standard Mines Ltd	14,000
Consulting Engineers of B C	2,000
Corporation Falconbridge Ltd	215,000
Council of Forest Industries of B C	1,931,514
Countyline Greenhouse	3,469
Creative Resource	36,540
Creyke, B	13,646
Crows Nest Resources Ltd	40,000
Cullen Detroit Diesel Allison Ltd	2,300
D M Plants Ltd	19,065
Daniadown Quilts	2,017
Dart Survival Systems Inc	2,000
De Jongs Greenhouse Co	15,759
Decade Industries Ltd	2,000
Dejong, L	4,929
Dencraft Sales Ltd	2,643
E D G Foods Ltd	2,915
E E C Industries Ltd	2,466
East Kootenay Mine & Industrial Safety Association	3,400
Ekaton Industries Inc	12,000
Electronic Manufacturers Association	6,000
Energex Mineral Ltd	70,000
Epic Data Inc	2,500
Epytec Prototypes Inc	3,971
Equity Silver Mines Ltd	150,000
Erco	2,000
Erickson Architechs, Arthur	2,000
Esperanza Explorations Ltd	50,000
Esso Resources Canada Ltd	86,624
Eureka Resources Inc	35,000
F & B Silver	6,797
Fab Industries Ltd	2,115
Fable Farms Ltd	28,736
Fairfield Propogators	40,000
Falconbridge Ltd	80,000
Fireflex Manufacturing Ltd	2,980
Fisheries Council of BC	94,047
Foleys Candies Ltd	2,000
Force 10 Marine Ltd	2,000
Fording Coal Ltd	50,000
Forintek Canada Corp	89,774
Fort Nelson Gas Ltd	95,528
Foster Manufacturing Ltd	2,370
Fox Medical Research Foundation, Terry	31,774
Fraser Nurseries Ltd	23,228
Fraser Valley Foods Ltd	3,819
Freeport Resources Inc	45,000
Gabriel Resources Ltd	90,000
Gallant Gold Mines Ltd	30,000
Geddes Resources Ltd	12,747
Geomin Computer Services Corp	6,553
Get Away Enterprises	5,000
Gibbs Landscape Nurseries Ltd	11,101
Gibraltar Mines Ltd	52,841
Glas-Aire Industries Ltd	3,500
Golden Eye Minerals Ltd	80,000
Golden Valley Processors Inc	16,870
Grajam Products	2,024
Grantham Foods Ltd	5,416
Groot, C	4,143
Grootendorsks Flowerland Nursery Ltd	26,392
Gunsteel Resources Inc	30,000
Haines Gypsum Inc	35,000
Hecla Mining Co of Canada Ltd	150,000
Henfrey Samson Belair Ltd	2,000
Hertco Kitchens Manufacturing Ltd	2,500
Highland Valley Resources Ltd	47,921
Hollandia Greenhouses Ltd	9,872
Homestake Mineral Development Co	25,000
Houston Metal Corp	110,000
Hughes Lang Corp	50,000
I C G Utilities (British Columbia) Ltd	1,217,785
I S G Safety Grating Products Ltd	2,500
Impex Sales Inc	2,260
Inland Natural Gas Co Ltd	376,348
Intelicom Systems Ltd	2,000
Intercheck Corp	2,302
Intercity Packers Ltd	27,759
Intercontinental Packers Ltd	12,767
International Submarine Engineering Ltd	2,000
International Test Corp	2,554
Intersel Ltd	3,400
Island Lime Products Ltd	16,864
Island Vegetable Co-Operative Association	7,610
Justesen Products Corp	2,000
Kanaka Greenhouses Ltd	16,706
Kano Group Marketing Inc	3,946
Kaska Telecommunications	3,782
Kaywood Industries Inc	2,000
Kinai Technologies Inc	5,000
Kino-CO Exotic Mushrooms Inc	5,995
Kohelt Manufacturing Co Ltd	2,500
Koch Greenhouses Ltd	23,313
Kootenay Tractor & Supply Ltd	4,832
Kootenay Westwood Design Ltd	2,117
Lacana Mining Corp	45,000
Langenbach, G	4,463
Laramide Resources Ltd	33,333
Larrivee Guitars Ltd, Jean	2,104
Lawson Packaging Pacific	2,000
Lee Farms, Kwong	189,008
Levon Resources Ltd	100,000
Longreach Resources Ltd	25,000
Lumberton Mines Ltd	34,000
MacArthur, J	7,228
MacDonald Digital Inc	2,000
MacLaren Forest Products Inc	41,199
Maddocks, D	2,665
Mah, J	13,517
Mandl, M	2,000
Manning Jamison Ltd	3,750
Marigold Nurseries Ltd	18,186
Marineland Yacht Sales Ltd	2,500
Metta Tofu Products Ltd	2,500
Meyer Systems Inc	2,683
Microlink Industries Ltd	5,000
Miller, J H	12,238
Mollys Kuchen House Ltd	3,832
Mount Calvery Resources Ltd	16,063
Mount Grant Mines Ltd	13,000
Multifibre Process Ltd	2,000
Multinational Resources Inc	50,000
Mushrooms Exotica	14,989
Nathanielson, H	11,328
Natures Path Foods	21,869
Neilcraft Furniture Ltd	2,500
Newhawk Gold Mines Ltd	100,000
Newmont Exploration of Canada Ltd	55,000
Nexus Engineering Corp	2,500
Nimbus Paddles Ltd	2,000
Nitehawk Truck Sleepers Ltd	2,500
Normine Resources Ltd	79,531
North American Metals Corp	100,000
Northair Mines Ltd	100,000
Northern Development Council	5,748
Northland Utilities (B C) Ltd	1,262,541
Ocean Falls Improvement District	52,106
Octopus Precision Products	2,000
Odessey Vans Corp	2,470
Okanagan Dried Fruit Ltd	11,305
Okanagan Helicopters Ltd	3,453
Okanagan Spa Co	2,500
Okanagan Valley Estate Wineries Association	8,350
Orion Resources Ltd	4,750
Outdoor Recreation Council of B C	5,348
Pacific Jams & More Ltd	7,185
Pacific Northern Gas Ltd	65,000
Pacific Pool Water Products Ltd	3,242

	$
Pacific Skirtmaker Inc	2,500
Patton & Cooke Ltd	4,500
Peace River Soil Conservation	5,000
Penticton Pine Products Ltd	20,000
Pioneer Country Market	10,653
Placer Development Ltd	35,000
Popular Furniture Mfg Ltd	2,300
Porta-Broil Industries International Ltd	34,264
Porter-Bolten Ltd	2,000
Powell River Business Development Association	3,500
Power Measurement Ltd	2,414
Pro-Staff Fuels Ltd	5,000
Professional Structural Products	5,000
Prothero, G	8,568
Provincial Mine Rescue Account	40,000
Pure Air Products Ltd	3,064
Purichlor Technology Ltd	2,091
Queenstake Resources Ltd	140,000
Quester Tangent Corp	2,000
Quintette Coal Ltd	150,000
Rages Farm	10,000
Restaurant & Food Services Association of B C	83,528
Rey Swiss Chocolates Ltd, Rene	2,000
Robinson, S	29,220
Rogers Foods (1982) Ltd	47,976
Roosen, F	3,646
Rosedale Greenhouses Ltd	30,435
Rotair Industries Ltd	2,300
Royal City Foods Ltd	5,891
Royal Furs of Canada Ltd	2,000
Royal Oak Dairy Ltd	2,641
Salton Fabrication Ltd	2,000
Scania Greenhouses Ltd	7,250
Scorpion Resources Inc	13,000
Sea-West Processors Inc	18,044
Seastar Instruments Ltd	4,996
Seto Farms Ltd	15,756
Shannon Greenhouses Inc	27,362
Shiloh Nurseries Ltd	7,144
Signet Resources Inc	12,655
Simi-Lock	5,000
Simons International Ltd, H A	3,778
Skylark Resources Ltd	64,687
Skyline Explorations Ltd	100,000
Society of the Plastics Industry Of, the Canada	5,634
Soft Warehouse Ltd	5,000
South Grain Cleaning Co-Op Association	266,623
South Okanagan Land Irrigation	16,000
St Maries Prairie	22,400
Sta-Warm Industries Ltd	2,738
Starbird Foods Ltd	15,125
Steeves Ltd, Thomas A	13,535
Stork Craft Ltd	5,904
Stryder Exploration	45,000
Submar Systems Inc	2,208
Sumac Ridge Estate Winery Ltd	25,000
Sun Dew Foods Ltd	8,854
Sunpax Products Ltd	2,464
Sweid & Co Ltd, J D	6,931
Swire Industrial Enterprises Inc	2,435
T I R Systems Ltd	2,500
Teck Corp	200,000
Teknicomp	8,000
Tenajon Silver Corp	20,000
Thompson Nicola Manufacturers Association	5,212
Three Buoys Houseboat Builders Ltd	2,000
Topper Floats Ltd	2,875
Tourism Industry Association of BC	85,200
Trader Resource Corp	54,883
Trifco Minerals Ltd	3,000
Tripple Products Inc	50,000
Twin Eagle Resources Inc	13,000
University of B C	219,072
University of Victoria	10,000
Utah Mines Ltd	185,000
Van Belle, B	2,046
Van Saane, W	13,406
Van Steenbergen, A	6,625
Vananda Gold Ltd	25,000
Vancouver Bottlers Ltd	23,125
Vancouver Island Wood Products	2,500
Vandenbosh Trading Co Ltd	6,059
Ward Bros Ranch	8,209
Ward, D	2,000
Weldco-Beales	4,908
West Coast Bed & Breakfast Association	14,173
West Coast Engineering Ltd	2,000
Westar Mining Ltd	150,000
Westcan Greenhouses Ltd	24,564
Western Greenhouse Growers Co-Operative Association	245,955
Western Lettuce Now Inc	40,000
Western Veal Producers Association	7,000
Westmin Resources Ltd	100,000
Weston Bakeries Ltd	5,000
Whistler Tourism Education Advisory Committee	15,750
Whitewater West Industries	2,500
Wide World Autocross Inc	7,500
X-Cal Resources Ltd	10,000
Xenos Dutch Growers Ltd	31,928
Yee, K	2,872
Yoshizawa Nurseries Ltd	3,501
1St Solar Corp	2,010
21St Century Technology Corp	7,000

OTHER GRANTS (Including Social Service Agencies)

Grants and contributions are for purposes of assisting health care, education, protection of persons and property, recreation and sport, cultural activities and other operating grants. Also included are payments made to third parties for services rendered under a grant program, such as payments to pharmacies under Pharmacare, or payments to suppliers under the GAIN program.

A B C Answering Service & Radio Paging Communications	110,658
A B C Daycare	7,523
A B C Kinder Garden	48,284
A B See & Sight Support Systems	6,155
A D J Greenhouses Ltd	40,000
A L S Applied Psychology Group Inc	322,634
A M A S A Hope Bay Bible Camp	2,140
A N A F Vets	18,386
A N H Homemakers	24,337
Aamber Lodge	108,105
Aaron Place	60,932
Aaronsons Pharmacy Ltd	698,137
Aarsen, S	18,125
Aasen, N	10,001
Abai, H	34,322
Abasa Optical Lab	10,738
Abbey Medical Inc	3,607
Abbey, R L, Dr	2,344
Abbotsford International Airshow Society	3,024
Abbotsford Optical Ltd	8,618
Abbotsford Preschool	2,341
Abbotsford Track Club	15,915
Abbotsford-Clearbrook Chamber of Commerce	4,750
Abbotsford-Matsqui Arts Council	10,005
Abbott, C	3,040
Abboud, R, Dr	2,049
Aboriginal Peoples Business Association	3,000
Abramson, A, Dr	40,000
Acacia Ty Mawr Lodge	478,271
Academy of Professional Hair Design	2,075
Acadia Day Care	11,648
Acadia Park Preschool	2,275
Acadian Computers	5,603
Access Services	4,143
Ace, R	43,188
Ackland, S, Dr	12,679
Acklands Ltd	5,543
Acorn Daycare Centre	12,327
Acorn 8 Oaks Day Care Society	37,834
Acres Drug Store Ltd	160,905
Acropolis Manor	722,958
Act One Uniform Rentals Inc	19,107
Act 11 the Society for Assistance in the Community Today	1,090,862
Adam, L	5,832
Adamack, T L	4,457
Adamowicz, J K, Dr	52,092
Adams Eakins & Associates	32,906
Adams, B	7,481
Adams, D R	62,915
Adams, M	9,354
Adera House	178,215
Adilman, P H, Dr	98,488
Adult Residence	175,415
Adult Volunteer Fund	17,980
Advance Cabs Ltd	6,252
Adventuresport Center	9,425
African-Canadian Association of BC	3,000
Afton Hotel	9,611
Agape Community Services	16,968
Agape Fellowship Society	6,270
Agassiz Agricultural & Horticultural Association	113,000
Agassiz Harrison Daycare Society	22,771
Agassiz-Harrison Community Services Society	19,457
Agassiz-Harrison Historical Society	50,000
Agricultural Credit Program	8,258,036
Ahousaht Cultural Centre	12,000
Ahousaht Indian Band	20,000
Aids Vancouver	30,075
Aimco Allergy Supply	3,710
Ainslie Lodge	267,331
Air B C	4,953
Air Cadet League of Canada	2,100
Air Cadet Squadron 747	28,170
Air Canada	4,883
Air Gunners Association of BC	2,000
Aisco Industrial Safety Apparel	4,309
Akhurst Machinery Ltd	4,844
Alberni District Association for the Mentally Retarded	243,529
Alberni District Fall Fair Association	3,000
Alberni Valley Chamber of Commerce	6,000
Alberni Valley Citizen Advocacy Society	21,066
Alberni Valley Day Care Society	30,377
Alberni Valley Museum	41,500
Alberto Pharmacy	676,761
Albion Community Club	6,333
Alcohol-Drug Education Service	56,189
Alden, L	24,180
Alder Guardian Pharmacy	2,283
Alder Lodge	18,265
Aldergrove & District Chamber of Commerce	4,250
Aldergrove Daycare Centre	24,231
Aldergrove Preschool	4,078
Alert Bay Childcare Centre	15,938
Alert Bay Drugs	26,678
Alert Bay Public Library Association	3,475
Alexander, A	11,500
Alexander, I	75,120
Alexander, L	7,663
Alexandra Childrens Centre	13,193
Aljane Greenhouses Ltd	11,460
Alkali Lake Recreation	8,000
All-Ways Travel	15,515
All-West Glass Terrace Ltd	2,160
Allan, I	33,573
Allcor Serums Ltd	2,787
Allen & P James, C	10,380
Allen Dance Theatre, Mauryne	9,500
Allen, J T, Dr	6,723
Allendale Water Users Community	15,828
Allied Indian & Metis Society	39,230
Alma Mater Society of the University of Victoria	126,560
Alma Y Day Care	21,088
Alouette River Fish Farm	10,854
Alpha Home Care Services Ltd	656,380
Alpine Drug Mart Ltd	117,962
Alternate Shelter Society	508,001
Alternatives	212,526
Alvarez, P	49,669
Amata Transition House Society	103,379
Amber Lodge	28,708
Amberg, C A, Dr	2,612
Amberglow Personal Care Home	32,384
Ambleside Rexall Pharmacy	246,060
Ambulance Charges	973,893
American Association of Motor Vehicle Administrators	11,390

	$
American Foundrymens Society	2,000
Amigo Mobility Sales & Service	8,023
Ammundsen Medical Supply Ltd	126,471
Amos, M	52,798
Ams Special Bursary Fund Endowment	38,000
Amyotrophic Lateral Sclerosis Society of BC	2,100
Anais Training Centre for Adolescents	363,477
Analayn Family Daycare	4,600
Anamed Medical Supply	33,019
Ancill, R, Dr	38,265
Anctil, C	28,464
Anderson & C Anderson, D	73,790
Anderson Optical	5,407
Anderson, D	6,531
Anderson, H	2,928
Anderson, I	13,788
Anderson, J	3,840
Anderson, J E, Dr	22,857
Anderson, J J, Dr	2,306
Anderson, R I D, Dr	24,894
Anderson, V	3,334
Andersons Pharmacy	401,307
Andreens Lakeview Pharmacy	155,743
Andrews, C	7,155
Andrews, L	6,126
Anglican Church of Canada Diocese of New Westminster	5,000
Anglican Diocese of B C	39,096
Angus, M D	3,036
Angus, M D, Dr	7,392
Animal Crackers Nursery School	3,975
Annets & J Annets, D	23,582
Apfelbaum Rare Books & Collections, C	7,000
Apothecary Shop	51,686
Appleton, C	4,798
Appleton, J	5,588
Applied Microsystems Ltd	5,000
Applied Science Technologists & Technicians of B C	9,500
Apprenticeship and Employment Programs	24,028,053
Aquanaut Swim Club	2,391
Arbutus Drug Mart	120,791
Arbutus Society for Children	5,035,724
Arbutus Vocational Rehabilitation Society	269,050
Arcand, P	12,015
Archbold, D	36,724
Archdiocese of Vancouver	40,040
Arco Hotel	3,549
Arcola Drugs	58,558
Ardcorp	246,873
Argatoff, M	5,447
Argyll Lodge	334,252
Arksey, L	28,131
Arlinsky, M B, Dr	17,514
Armbrust, B	2,500
Armstrong & District Fish & Game Association	8,000
Armstrong & Rea Optometrists	12,304
Armstrong & Spallumcheen Health Care Society	4,965
Armstrong Curling Club	78,000
Armstrong Figure Skating Club	3,926
Armstrong Whistlin Bits 4-H Horse Club	17,334
Armstrong-Enderby Association for the Mentally Handicapped	440,139
Armstrong-Enderby Riding Club	13,000
Armstrong-Spallumcheen Community Association	76,065
Armstrong-Spallumcheen Homemaker Service	198,875
Armstrong-Spallumcheen Minor Hockey Association	3,488
Armstrong, A J	2,581
Armstrong, G	62,937
Armstrong, J	86,031
Army & Navy Department Store Ltd	91,189
Army Cadet League of B C	2,100
Army Navy & Airforce Veterans in Canada Pacific Unit 280	8,000
Arnot Medical Services Ltd, R G	22,950
Arranglen Lodge	962,360
Arrow Lakes Arts Council	5,335
Arrowsmith Agricultural Association	3,000
Arrowsmith House	98,677
Arrowsmith Lodge	642,793

	$
Arrowsmith Prescriptions	326,271
Arsenault & D Arsenault, L	18,313
Arsenault Residence	2,388
Arsenault, D	60,334
Art Gallery of Greater Victoria	216,228
Art Gallery of South Okanagan	47,334
Art Sciences & Technology Centre	10,000
Arthritis Society	1,639,594
Artificial Eye Laboratory	16,238
Artray Ltd	65,000
Arts Club Theatre of Vancouver	130,000
Arts Council of New Westminster	8,355
Arts Council of Surrey & District	13,855
Arts Synergy 87	8,500
Ashbridge, M	22,388
Ashton Lodge	55,428
Asia Pacific Festival Society	15,000
Asia Pacific Foundation of Canada	200,000
Asian Art Society of Victoria	5,000
Ask Seniors Project	142,070
Askews Shop-Easy & Salmon Arm Meat & Produce Ltd	5,186
Asselin, G	23,908
Assembly of B C Arts Councils	51,345
Assion, R	17,014
Assmans Funeral Chapel Ltd	14,179
Associated Respiratory Services	7,381
Association for Christian Education of Prince George	152,794
Association for Parent Education & Assessment	480,255
Association of B C Archivists	4,000
Association of B C Professional Foresters	2,000
Association of BC Drama Educators	11,500
Association of Book Publishers of B C	67,650
Association of National Non-Profit Artists Centres	5,000
Association of Neighborhood Houses of Greater Vancouver	1,547,754
Assumption Pre-School	3,148
Astoria Hotel	2,565
Astra & O Astra, J	11,869
Atchelitz Farmers Institute	4,412
Atchison, L	4,087
Atco Manufacturing Corp	30,000
Athletes Wear Co Ltd	2,535
Atkinson, B	18,612
Atlin District Airport Association	50,000
Atwood, M	12,048
Aube, N, Dr	25,996
Aunt Julies Daycare Centre	17,664
Aurora Society	280,863
Austin Motor Hotel	2,301
Austin, L	2,240
Avery Carr Clinic Pharmacy	232,220
Avonlea House	289,585
Awasis Agency of Northern Manitoba	2,006
Axis Mime Theatre Society	27,500
Azalia Greenhouses	5,512
B & G Market	3,197
B & L Brassworks Inc	2,155
B C & Yukon Chamber of Mines	16,000
B C A A Travel Leisure Ltd	4,107
B C A F A	67,918
B C Administrative Centre for Sport Recreation & Fitness	442,125
B C Advanced Systems Foundation	279,200
B C Amateur Athletics Association	284,735
B C Amateur Baseball Association	159,616
B C Amateur Basketball Association	34,000
B C Amateur Boxing Association	59,700
B C Amateur Football Association	72,725
B C Amateur Hockey Association	226,595
B C Amateur Softball Association	104,900
B C Amateur Synchronized Swimming Association	59,445
B C Archery Association	38,635
B C Assessment Authority	6,700,000
B C Association of Agriculture Fairs & Exhibitions	9,000
B C Association of Broadcasters	2,000
B C Association of Performing Arts Festival	37,918
B C Association of Private Care Facilities	381,755
B C Association of Teachers of Modern Languages	3,861
B C Association of Volunteer Centers/Bureaus	2,825

	$
B C Aviation Council	80,000
B C Badminton Association	54,535
B C Ball Hockey Association	6,750
B C Black Powder Association	2,250
B C Blind Sports & Recreation Association	37,000
B C Bodybuilding Association	4,450
B C Borstal Association	31,257
B C Boys Choir	32,898
B C Branch Holstein Association of Canada	4,177
B C Broomball Society	8,345
B C Buildings Corp	10,000,000
B C Cattlemens Association	92,018
B C Centrefire Rifle Association	5,285
B C Chamber Executives Association	14,136
B C Chamber of Commerce	78,375
B C Chapter-American Concrete Institute	2,000
B C Chef Association	2,000
B C Choral Federation	7,000
B C Civil Liberties Association	27,000
B C Conference of the Mennonite Bretheran Churches	25,696
B C Construction Industry Health & Safety Council	20,000
B C Corporation of the Seventh-Day Adventist Church	645,004
B C Council for the Family	122,367
B C Courthouse Library Society	92,464
B C Cricket Association	11,800
B C Criminal Justice Association	396,946
B C Culture Heritage Festival	124,531
B C Deaf Sports Federation	6,400
B C Debris Control Board	130,000
B C Educational Support Foundation	15,000
B C Elks Auditory Rehabilitation Centre	31,005
B C Federation of Foster Parents Association	318,848
B C Federation of Foster Parents Association-Region 10	11,306
B C Federation of Foster Parents Association-Region 14	6,000
B C Federation of Foster Parents Association-Region 16	3,600
B C Federation of Foster Parents Association-Region 7	2,223
B C Federation of School Sports	188,125
B C Federation of Shooting Sports	44,600
B C Fencing Association	35,045
B C Ferry Corp	57,000,045
B C Festival of the Arts	337,899
B C Field Hockey Association	93,320
B C Film & Video Industry Association	3,212
B C Film Industry Association	16,500
B C Food Exhibition Ltd	102,883
B C Forest Museum	183,209
B C Friends of Schizophrenics	8,900
B C Games	196,942
B C Golf Association	17,450
B C Government Employees Cafeteria Association Community Daycare Centre	12,241
B C Government Employees Union	3,167
B C Grocery	3,326
B C Gymnastic Association	93,383
B C Handball Association	4,000
B C Handgun Association	9,670
B C Health Care Research Foundation	3,750,000
B C Health Care Risk Management Society	4,410,500
B C Health Care Systems Society	4,316,630
B C Heart Foundation	75,000
B C Heritage Trust	1,400,000
B C Home & School Federation	15,000
B C Housing Management Commission	13,550,819
B C Hydro & Power Authority	46,572
B C International Commercial Arbitration Centre	41,947
B C Jersey Breeders Association	3,800
B C Judo Association	118,382
B C Lacrosse Association	75,865
B C Lawn Bowling Association	11,600
B C Library Association	12,000
B C Library Trustees Association	14,500
B C Lions Society for Crippled Children	112,650
B C Lung Association	75,000

	$
B C Medequip	466,477
B C Mens Field Hockey Association	2,956
B C Mental Retardation Institute	15,840
B C Modern Pentathlon Association	2,354
B C Motels Resorts & Trailer Parks Association	4,000
B C Multicultural Education Society	3,000
B C Museum of Mining	3,000
B C Museums Association	90,800
B C Neurological Group Home	160,229
B C Old Age Pensioners Organization	4,000
B C Paraplegic Foundation	71,627
B C Parents in Crisis Society	90,884
B C Pavilion Corp	5,104,180
B C Pharmacist Society	580,244
B C Provincial Womens Institute	24,980
B C Racing Commission	6,792,044
B C Rail Ltd	13,611,915
B C Recreation & Parks Association	227,153
B C Recreational Canoeing Association	7,700
B C Research	150,000
B C Rhythmic Sportive Gymnastic Federation	46,388
B C Ringette Association	17,617
B C Rowing Association	149,900
B C Rugby Union	117,850
B C Safety Council	161,751
B C Sailing Association	136,250
B C Salmon Farmers Association	19,500
B C School Trustees Association	8,100
Pilling & E PillingB C Sheet Metal Association	5,000
B C Smallbore Rifle Association	7,633
B C Snowmobile Federation	18,000
B C Soaring Society	2,835
B C Soccer Association	119,667
B C Special Olympics Society	18,522
B C Speed Skating Association	77,166
B C Sport Parachuting Council	8,615
B C Sports Hall of Fame	47,500
B C Squash Racquets Association	17,215
B C Steamship Co	15,150,000
B C Stevens Co Ltd, The	10,501
B C Student Film & Video Festival	3,480
B C Summer Swim Association-Okanagan Region	2,821
B C Summer Swimming Association	24,800
B C Synod of the Evangelical, the Lutheran Church in Canada	21,225
B C Table Tennis Association	37,979
B C Teachers Federation	2,600
B C Team Handball Federation	26,110
B C Television Broadcasting System Ltd	11,640
B C Tenpin Federation	8,537
B C Touring Council	46,500
B C Transit	167,448,442
B C Trappers Association	9,000
B C Trapshooting Association	4,504
B C Volleyball Association	126,814
B C Water Polo Association	62,500
B C Weightlifting Association	62,900
B C Wildlife Federation	49,612
B C Womens Field Hockey Federation	121,299
B C Wrestling Association	133,026
B C 14-15 Babe Ruth Baseball	2,241
B C 5-Pin Bowling Association	3,861
B M X Racing Association of BC	18,695
Babes in Toyland Day Care Centre Ltd	10,312
Bacon, L	13,187
Bacsoka, I	3,180
Bahrs Discount Drugs Ltd	111,192
Baier & J Baier, R	10,829
Bailey, J	3,485
Baileys, Nat	8,494
Baillie Community Care	47,016
Baillie Residence, M I	102,776
Baillie, M I	65,695
Bains International Travel Service Ltd	3,225
Baker & T Baker, J	44,550
Baker Healthcare Products Ltd	2,245
Baker Inc, V, Dr	68,866
Baker, D	8,341
Baker, L	2,348
Baker, P P	23,908
Baker, R P Dr	9,744
Baker, R, Dr	2,324
Bakerview Rest Home	230,552
Balaam, V	9,640
Balfour House	180,444
Balfour/Harrop Fire Department	40,000
Ball, A E	4,530
Ballard, J, Dr	72,249
Ballendine, C	32,235
Ballet Pacific B C Society	90,000
Balmoral Hotel	12,076
Bambi Enterprises Ltd	15,967
Banyan Centre	336,070
Baptist Union of Western Canada	33,289
Barberry Lodge Ltd	181,761
Barclay Lodge	49,631
Bargain Barn	2,464
Barker, J	2,751
Barker, M	36,558
Barksdale Place	5,327
Barnard, D K	2,004
Barnbrook, R, Dr	72,312
Barnett, T	18,434
Baron, B	2,350
Barr-Nine	121,570
Barras, N A	18,396
Barrett, A	2,425
Barrett, B	7,174
Barrett, S	4,653
Barriere & District Health Society	168,724
Barriere Heritage Society	30,000
Barriere I D A Pharmacy	73,125
Barrow, B	37,486
Barry, F A, Dr	25,072
Barry, S	35,951
Barrys Drug Mart	91,207
Barrys Pharmacy	25,387
Barthos, T	15,812
Barton, B	4,609
Basit, L C	63,254
Basketball B C	126,100
Baskett, S	10,445
Bassett, W A R, Dr	11,339
Bastedo, G A	2,776
Bastion Theatre Co of B C	195,256
Battered Womens Support Services	19,000
Battys Shoe Clinic Ltd	2,054
Bauer Irrigation Ltd	2,175
Bay Optical	8,675
Bay, The	295,132
Baydala I D A Pharmacy	221,758
Baynes Lake Volunteer Fire Department	10,500
Bayview Supply	2,211
Bazak, R	36,000
BC Festifal of Forestry Society	24,000
Beacon Garden Early Childhood Centre	51,285
Beacon Hill Lodge	1,681,992
Beacon Hill Lodge of Canada	11,449
Beacon Hill Villa	420,627
Beas Manor	64,611
Beaton, O L	36,052
Beatty, E J, Dr	34,819
Beauchamp, E L	12,490
Beausoleil & S Beusoleil, M	503,396
Beaux Gestes 86	10,000
Beaver Foods Ltd	468,406
Beaver Lodge	520,603
Beaver Lumber Co Ltd	3,306
Beaver Point Pre-School	5,946
Beaver Valley Regional District Library	17,222
Beaverdell Community Club & Recreation Committee	4,970
Beaverlodge Drug Ltd	5,852
Bebee, S	5,045
Beckley Farm Lodge	971,801
Beckley Farm Lodge Adult Day Care	78,293
Beddows & I Beddows, C	56,697
Beehive Manor	133,678
Beenan, L	2,163
Beers Department Store Ltd	2,592
Begbie Guest House	133,662
Belair Resthome	301,311
Belanger Enterprises Ltd	413,666
Belavista Motel	4,644
Belfry Theatre Society	85,617
Bell Travel Services	2,304
Bella Coola Adventist Academy	6,551
Bella Coola Community Support Society	42,000
Bella Coola Consumers Co-operative Association	2,752
Bella Coola Homemaker Service	73,150
Bella Coola Valley Arts Council	5,465
Bella Coola Valley Child Care Society	20,725
Bella Terra Vineyards	20,900
Bella Vue Rest Home	111,572
Benjamin Residence, J	388,354
Benn, H	5,960
Bennett, D	3,974
Benson Optical Lab Ltd	2,442
Bentzon, E R	8,790
Berg & D Berg, B	79,515
Berg, D	147,613
Berg, S	96,798
Bergink, H	33,768
Berkes, L	11,791
Berner & L Berner, B	90,420
Berry, B	9,163
Berta & C Berta, J	116,274
Berto, A	4,358
Beschetznick Home	12,891
Beschetznick, P	14,933
Best Cost Foods Ltd	3,232
Best Value Optical Ltd	2,104
Betacom Systems for the Disabled	5,423
Beth Tikvah Congregation & Centre Association	234,678
Bethel Christian Centre	27,433
Bethesda Home	412,734
Beverly Place	76,334
Bey & R Bey, J	14,242
Bianco, T A, Dr	41,094
Bibby, A D	6,956
Biberdorf, E R	25,335
Bible Fellowship Christian Academy	7,966
Bickerton, L E, Dr	2,828
Bicycling Association of B C	59,787
Bieker, W	18,588
Bifano, M	35,649
Big Blocks Daycare Centre	4,198
Big Bros & Affiliated Big Sisters of BC	59,000
Big Brothers & Big Sisters of Greater Victoria	9,094
Big Brothers & Big Sisters of Prince George	4,849
Big Brothers of Greater Vancouver	35,255
Big C Wrestling Club	3,000
Big Sisters of B C Lower Mainland	24,559
Big Sisters of Greater Vancouver	15,030
Bigelow, D A	42,597
Biggs, E E, Dr	13,200
Bigham, J	2,128
Bild, B, Dr	2,495
Bills Confectionery	6,330
Bingham, J	55,232
Binnie, J P K, Dr	31,078
Binshe Keyoh Youth Organization	5,000
Birch Lodge	337,769
Birch, A	12,419
Birchwood Care Facility	493,136
Birchwood Day Care Centre	10,413
Bird, F	26,530
Biro, M, Mrs	6,922
Birt, J	3,352
Bishop Cridge Centre for the Family	395,765
Bishop Durieu Assembly	21,080
Bishop, W P, Dr	12,538
Black Jack Cross Country Ski Society	3,800
Black Mountain I D A Pharmacy	287,687
Black Top Cabs Ltd	34,588
Black, W W, Dr	31,050
Blackpool Fire Department	4,600
Blacks Pharmacy (1972) Ltd	193,618
Blair, D	43,723
Blanchet, A, Dr	34,031
Blanchette, M	2,136
Bland, M P	17,653
Blanshard Community Centre	15,595
Blaue, B	36,112
Blazina, L	14,725
Blenheim Lodge	620,596
Blenkin, L J	18,618
Blinkhorn & A Blinkhorn, A	26,358
Blinkhorn, A	9,650
Bloomfield, J	8,524
Blount, S	22,430
Blower, D	3,150
Blue Eagle Cafe	3,190
Blue Heron Lodge Ltd	89,916
Blue Heron Residential Services	37,641
Blue Spruce Cottage Ltd	343,110

	$
Bluebird Cabs Ltd	25,393
Bluejay Daycare Centre	8,262
Board of Cemetery Trustees of Greater Victoria	3,415
Board of Certification of Public, the Health Inspectors	2,200
Boat Daycare Society	31,953
Bobowski, H	11,495
Bobs Mercantile Ltd	2,680
Bodnar, L S	11,553
Boehmer, A, Mrs	11,952
Boeke, V	55,644
Bohn, E R, Dr	3,859
Bohn, J	8,862
Bohn, M, Dr	2,537
Boilermakers Trade Advancement & Apprenticeship Committee	24,773
Bolton, M	13,019
Bond, C	38,550
Bonnie Bairns Daycare	10,220
Bonnymuir Lodge Ltd	550,041
Bonnys Taxi Ltd	7,126
Book Prize Society of BC	7,500
Boomer Drugs (1976) Ltd	106,257
Boon, P J, Dr	45,474
Booth, B F, Dr	51,678
Booth, P	5,000
Boothroyd Indian Band	5,000
Bootlegger, The	5,224
Boots Drug Stores	6,708,622
Boraston, W R, Dr	14,474
Borley & L Borley, D	29,030
Borstad Cartage Ltd	2,060
Borthwikk, L	9,663
Bosnjak, V	5,000
Bosomworth, N	3,575
Boudin, H M, Dr	34,750
Boudreau & E Jang, N	366,953
Boudreau, G M	39,843
Boulevard Pharmacy Consultants	388,712
Bouman & B Bouman, W	52,564
Boundary Family & Individual Services Society	9,417
Boundary Home Support Service Association	315,392
Boundary Homemakers Service Society	8,015
Boundary Lodge	328,917
Boundary Museum Society	2,843
Boundary Senior Citizens Housing Society	24,069
Bourdon, R	4,000
Bourne, M	6,705
Bouvier Stud Farms	134,799
Bowden, K	4,800
Bowden, N M	27,958
Bowen Island Reading Center	3,600
Bowling Federation of B C	44,000
Bowman & L Chalifour, J	8,066
Bowman, A	25,640
Bowman, I L	4,137
Boy Scouts of Canada	66,260
Boychuk, L	52,232
Boyd, K	3,176
Boyds Family Daycare	4,964
Boyer, D	22,793
Boys & Girls Club After School Care	52,787
Boys & Girls Club of B C	43,870
Boys & Girls Club of Greater Victoria	65,210
Boys & Girls Club of Kamloops	52,294
Boys & Girls Club of Nanaimo & District	33,938
Boys & Girls Clubs of Greater Vancouver	213,673
Boysen, J	7,800
Bozanich, I, Mrs	30,503
Braaten, B	7,172
Brada, V	2,725
Bradley, J	15,795
Bradner Community Club	12,500
Braemaire Park Care Home	229,185
Braemore Lodge	226,277
Braendel & R Braendel, P	90,073
Bragg, D K	2,000
Brain, L	7,700
Bralorne-Bridgeriver Community Association	5,400
Brandiz Hotel	6,931
Brannan, D	15,501
Branson, A	20,455
Brasfield, C, Dr	14,687
Braun, M, Dr	13,920
Bray, S, Dr	3,689
Braycare	2,881
Brazier, L	37,302
Breakaway Drug Abuse Society	32,726
Breen, H, Dr	79,990
Brennan & B Chipperfield, D	75,075
Brentwood I D A Pharmacy	189,690
Brentwood Inn Restaurant Ltd	13,558
Brer Rabbit Daycare	13,863
Brett, L	18,615
Bridge & G Bridge, V	77,660
Bridge, K	16,982
Brien, D	2,500
Brier Home, Louis	1,151,779
Brierton, S G	58,332
Briggs, R F, Dr	17,462
Brighouse Preschool Centre	6,553
Bright, B R, Dr	10,825
Brighton, J, Dr	9,418
Brill, D	2,500
Brindamour, L	15,910
Bristowe, E	40,675
Britannia Beach Historical Society	43,480
Britannia Community Services Centre Society	95,712
Britannia Lodge Ltd	428,881
Britco Structures Ltd	3,098
British Columbians for Mentally Handicapped Persons	16,526
British Pacific Restaurants Ltd	2,064
Broadacres Residence	206,158
Broader Horizons Adult Day Care	100,410
Broadfoot, D	25,001
Broadfoot, F D	12,110
Broadmoor Day Care Centre	9,835
Broadway Group Day Care Centre	11,178
Broadway Pentecostal Care Association	1,309,288
Broadway Pharmacy Ltd	287,514
Broadway West Baptist Church	2,780
Brock House	50,000
Brock Pharmacy Ltd	159,074
Broere & B Broere, H	2,630
Broere, H	5,121
Brook Manor Lodge	396,913
Brook Manor Rest Home Ltd	11,406
Brooker Wheaton Aviation Ltd	11,557
Brooks, D	6,193
Brooks, E	26,622
Brooks, R	13,352
Brooks, T	6,903
Broom, J	3,000
Broswick, J	24,652
Brottvick & Associates, Andrew	30,087
Brown & J Brown, D	9,556
Brown, D	12,651
Brown, J	12,738
Brown, L	4,886
Brown, R T, Dr	7,537
Browndale Care Society	1,208,189
Browning, J J, Dr	47,388
Browns Drug Store	133,277
Bruce, E	8,960
Bruce, R	67,681
Brunton, L J, Dr	7,265
Bryant, M A	5,292
Buchanan Memorial Sunset Lodge	308,441
Bucholtz, B	27,172
Buckeridge, J	19,730
Buckley & J Buckley, P	6,676
Buckley Bay Wildlife Recovery Centre	2,060
Buckshons Pharmacy Ltd	733,775
Budget Optical	2,048
Budget Travel Ltd	17,752
Buena Vista Rest Home	121,345
Bugera, P	7,776
Bulatovich, D	2,700
Bulkley Lodge	657,249
Bulkley Valley Child Development Centre Society	88,385
Bulkley Valley Community Arts Council	2,920
Bulkley Valley Industrial & Agricultural Association	6,000
Bulkley Valley Overture Concerts Society	2,500
Bull, W	7,800
Bulmer, G R, Dr	33,649
Bumble Bee Day Care Centre	34,343
Bumble Bee Preschool Society	6,517
Burgoyne, D L	7,086
Burke Mountain Pharmacy	33,301
Burketts Pharmacy	139,111
Burles, S	4,560
Burnaby Art Gallery	52,250
Burnaby Arts Council	17,415
Burnaby Association for the Mentally Handicapped	833,756
Burnaby Chamber of Commerce	7,000
Burnaby Childrens Village Society	51,360
Burnaby Family Life Institute	15,796
Burnaby Lakers Lacrosse Club	20,112
Burnaby Meals-On-Wheels	12,494
Burnaby Multicultural Society	10,000
Burnaby North Prescriptions	158,296
Burnaby Optical Ltd	9,278
Burnaby Rest Home	154,858
Burnaby Village Museum	65,000
Burnell & J Burnell, T	5,084
Burns Home	4,277
Burns Lake & District Arts Council	4,825
Burns Lake & District Chamber of Commerce	3,000
Burns Lake Community Development Association	56,012
Burns Lake Curling Club	27,602
Burns Lake Expo Legacy Trust Account	90,697
Burns Lake Homemakers Society	70,386
Burns Lake Native Development Corp Ltd	360,000
Burns Lake Public Library Association	17,504
Burns, M	15,720
Burquitlam Child Care Centre Ltd	35,131
Burquitlam Lions Care Centre	983,016
Burrard Day Care Centre	10,851
Burrard Pharmacy Ltd	387,644
Burrows, D	70,727
Burwood, B	12,864
Business & Industrial Development Commission of Victoria	78,775
Buss, L	35,217
Busy Bee Day Care	9,451
Butcher, B	26,897
Butcher, K	9,371
Butler, K M	6,369
Butterworth, Y	14,930
Buttons & Bows Day Care Centre	57,326
Buurmeester, E	36,300
Buy Low Foods Ltd	34,946
Byrne, C E, Dr	65,089
C & G Optical Inc	7,169
C A T V Joint Training Committee	25,920
C F B Esquimalt Museum Society	3,000
C G I T Board of B C	3,360
C K N W Orphans Fund	10,000
C O D E	16,400
Cachero, C	2,979
Callaghan & M Jones, W	154,117
Calogeros, E	3,997
Calverley, M O, Dr	7,327
Calvert, D	21,588
Cam Chain Co Ltd	3,841
Cambie Hotel	4,730
Cameo Rest Home	66,192
Cameron Out of School Care Centre	9,091
Cameron Travel Ltd	3,648
Cameron, B	14,764
Camosun College Bookstore	13,876
Camosun College Group Daycare Society	202,962
Camp Alexandra	5,585
Camp Coast To Coast International Inc	606,721
Camp Fircom	2,840
Camp Wallace	2,715
Campbell River & District Adult Care Society	66,952
Campbell River & District Chamber of Commerce	7,000
Campbell River & District Home Support Services Society	2,214
Campbell River & North Island Transition Society	67,599
Campbell River Area Womens Resource Society	3,000
Campbell River Child Care Centre	55,318
Campbell River Community Arts Council	4,530
Campbell River Counselling Crisis Line Services Society	170,099
Campbell River District Association for the Mentally Handicapped	254,510

	$
Campbell River District Museum & Archive Society	30,000
Campbell River Home Support Services	442,521
Campbell River Optical Ltd	5,646
Campbell, F M	33,342
Campbell, L	52,838
Campbell, M	2,500
Camponi, E, Dr	12,637
Campos, L	11,633
Campus Nursery Daycare Society Unit 1	4,455
Cana Globe Travel	2,454
Canada Drug Mart	375,884
Canada Goose Day Care	14,498
Canada Goose Day Care Society	5,000
Canada Mortgage & Housing Corp	354,886
Canada Opera Piccola	55,000
Canada Safety Council	5,000
Canada Safeway Ltd	801,934
Canada Way Care Centre	1,352,851
Canada West Ski Area Association	2,000
Canada West Tree Fruits Ltd	6,600
Canadian Amateur Diving Association Inc	55,475
Canadian Amateur Netball Association	15,000
Canadian Amateur Swimming Association	262,719
Canadian Association of Broadcasters	3,000
Canadian Association of Chiefs of Police	5,000
Canadian Association of Municipal Administrators	5,000
Canadian Association of Nordic Ski Instructors of B C	5,350
Canadian Association of Provincial Court Judges	4,000
Canadian Bar Association	3,500
Canadian Bureau for International Education	8,800
Canadian Business Aircraft Association Inc	2,000
Canadian Cancer Society	576,805
Canadian Canoe Association	7,474
Canadian Centre for Creative Technology	10,500
Canadian College of Massage & Hydrotherapy	5,400
Canadian College of Neuropsychopharmacology	2,000
Canadian Comprehensive Auditing Foundation	35,000
Canadian Conference of Motor Transport Administrators	2,331
Canadian Council of Resource & Environment Ministers	43,806
Canadian Criminal Justice Association	9,580
Canadian Cystic Fibrosis Foundation	42,826
Canadian Diabetes Association	70,093
Canadian Education Association, The	5,000
Canadian Executive Services Organization	2,000
Canadian Export Association	3,000
Canadian Extension Fund	42,346
Canadian Figure Skating Association B C Section	177,949
Canadian Filmakers Distribution Centre	17,000
Canadian Forces Station Mount Lolo	4,470
Canadian Foresters (B C) Provincial Assembly	6,640
Canadian Forestry Association	61,257
Canadian Geoscience Council	5,000
Canadian Heart Foundation	2,282
Canadian Hemophilia Society	47,370
Canadian Heritage Festival	40,000
Canadian Hostelling Association	36,870
Canadian Hunger Foundation	6,500
Canadian Institute for the Administration of Justice	5,000
Canadian Institute of Forestry	3,500
Canadian Institute of Mining Metallurgy	2,000
Canadian Institute of Public Health Inspectors	4,900
Canadian Intergovernmental Conference Secretariat	100,000
Canadian International Handbell Festival (1986)	2,000
Canadian Ladies Golf Association	11,050
Canadian Law Information Council	33,495
Canadian Lutheran World Relief	15,000
Canadian Mental Health Association	908,299
Canadian Modern Pentathlon Association	16,450
Canadian Motorcycle Association-B C Region	5,083
Canadian Music Centre	46,500
Canadian National Institute for the Blind	412,506
Canadian Outward Bound Mountain School	21,830
Canadian Pacific Airlines Ltd	16,472
Canadian Pacific Pavilion	2,000
Canadian Paraplegic Association	665,823
Canadian Psychaitric Association	8,000
Canadian Public Health Association	7,000
Canadian Red Cross Society	14,030,352
Canadian Red Cross Water Safety Service	126,125
Canadian Ski Association	407,488
Canadian Ski Patrol System	3,079
Canadian Society for Information Children	143,383
Canadian Society for Information Children-Focus On Families	9,649
Canadian Society of Landscape Architects	2,000
Canadian Technical Asphalt Association	3,000
Canadian Transportation Research Forum	2,800
Canadian Union College	5,265
Canadian Urban Transit Association	8,940
Canadian Water Ski Association	9,203
Canadian Western Agribition	2,500
Canadian Western Amateur Body Building Association	3,000
Canadian Wheelchair Sports Association	67,377
Canadian Wholesale Drug Association	2,000
Canadian 4-H Council	4,626
Canal Flats Civic Centre	20,000
Canapro Enterprises Ltd	69,550
Cancer Control Agency of BC	43,556,776
Canim Lake Agricultural Co-op	37,500
Canim Lake Indian Band	2,500
Canoe Creek Indian Band	80,000
Canoe Sport B C	64,669
Canola Council of Canada	28,077
Canpharm Drugs	125,118
Canwest Drug Mart	24,105
Capa Lodge	187,498
Capilano College Day Care Centre	18,805
Capilano Community Services Society	9,850
Capilano Daycare Centre	3,739
Capilano Nursery School	2,157
Capilano Southern Baptist Association	12,671
Capilano Sportsmens Club	11,257
Capital Families Association	10,000
Capital Iron & Metals Ltd	2,677
Capital Market-83	4,796
Capital Mental Health Association	513,417
Capital Region Association for the Mentally Handicapped	956,738
Capital Region Association for the Mentally Handicapped (Clark Centre)	247,372
Capitol Hill & Gilmore Out of School Centres	10,343
Capitol Hill Daycare Society	32,756
Capitol Hill Out of School Care Centre	12,950
Capitol Hill Specialized Care Home Ltd	115,497
Cara Operations Ltd	2,241
Caravan Moving & Storage (1984) Ltd	2,675
Caravan Stage Co	2,066
Care Medical Supplies	85,843
Care-A-Lot Playcare Centre	8,858
Career Options	54,755
Cariboo Action Training Society	430,060
Cariboo Cerebral Palsy Association	249,259
Cariboo Chilcotin Child Development Centre Association	3,021
Cariboo Child Care Society	56,751
Cariboo Elders Building & Recreational Society	34,637
Cariboo Friendship Society, The	203,845
Cariboo Home Society	48,342
Cariboo Lodge	10,180
Cariboo Park Home Society	879,661
Cariboo Tourist Association	244,980
Cariboo Union Board of Health	2,250
Cariboo-Thompson Nicola Library System	1,000,920
Carignan, G	9,996
Carlile & S Bebee, D	10,036
Carlile, D	14,052
Carls Drugs Ltd	159,156
Carlson, G	17,061
Carlton Lodge Ltd	1,074,240
Carmichael, B	41,368
Carnarvon Community School Daycare	15,413
Caron, M	10,026
Carousel Theatre Society	50,584
Carpentry Apprenticeship Joint Board of B C	211,252
Carpet Bowling Association of B C	3,080
Carr, F O	7,088
Carr, G F	2,034
Carrasco, E	8,494
Carrier Sekani Tribal Council	9,500
Carson, E	10,384
Carsons Midnite Drugs	129,092
Cartelier Allergy Labs	8,816
Carter, M A	18,063
Cartier House	752,862
Cartwright Street Gallery	25,500
Casablancas Career College, John	4,751
Cascade Industrial Supply Co Ltd	3,649
Casorso, M	5,500
Cassel, G	9,178
Cassiar Public Library Association	5,120
Castlegar & District Chamber of Commerce	5,000
Castlegar & District Community Arts Council	4,696
Castlegar & District Community Service Centre Society	15,626
Castlegar & District Development Board	2,478
Castlegar & District Home Support Service Association	367,328
Castlegar & District Public Library Association	77,710
Castlegar Funeral Chapel	3,343
Catena Ltd	145,852
Cathay International Television Inc	27,500
Catholic Charities Hostel	226,639
Catholic Community Services	15,368
Catholic Community Services of the Archdiocese of Vancouver	46,651
Caunce, C	11,674
Cavell Value Drug Mart	12,484
Cawsey, B	17,017
Cazzador, M	9,889
Cedar Cottage Adult Day Care	171,151
Cedar Cottage Dickens Neighbourhood House	3,505
Cedar Cottage Kindergarten Neighbourhood House	21,376
Cedar Cottage Neighbourhood House	11,191
Cedar Cottage Nursery Neighbourhood House	14,242
Cedar Cottage Selkirk Neighbourhood House	16,882
Cedar Crest Management Ltd	347,701
Cedar Crest Management Ltd-Fircrest	81,166
Cedar Crest Management Ltd-The Cedars	137,622
Cedar Crest Society for Handicapped Persons	39,123
Cedar Daycare Society	26,446
Cedar Grove Baptist Church	27,679
Cedar Hill Day Care Centre	16,577
Cedar Hill Day Care Society	4,416
Cedar Lodge Society	102,398
Cedars, The	7,444
Cedarview Lodge	2,112,236
Celebration Day Care	4,777
Celebrity Concert Society of B C	62,000
Centennial Park Lodge	264,995
Centennial Wildlife Society of BC	60,000
Centillion Consulting Ltd	53,205
Central B C Railroad Preservation & Museum Society	15,668

	$
Central Care Home	1,867,793
Central City Mission	1,469,675
Central Coast Power Corp	10,000
Central Drug Stores Ltd	1,287,967
Central Fraser Valley Agrucultural Association	6,000
Central Fraser Valley Homemaker Service Society	1,538,781
Central Interior Arts Society	2,500
Central Interior Society for Correctional Tasks	203,386
Central Interior Special Services To Children Society	141,370
Central Island Arts Alliance	20,250
Central Kootenay Union Board of Health	3,800
Central North Thompson Lions Club	23,229
Central Okanagan Child Care Resources Society	286,968
Central Okanagan Daycare Society	87,271
Central Okanagan Emergency Shelter Society	80,839
Central Okanagan Health Care Society	2,337
Central Okanagan Health Care Society- David Lloyd Jones Home	894,454
Central Okanagan Health Care Society- May Bennett Home	437,489
Central Okanagan Indian Friendship Society	35,531
Central Okanagan Social Planning Society	22,028
Central Optical Ltd	10,899
Central Organization for Jewish Education	216,696
Central Park Lodge	2,131,948
Central Park Lodges-Glenwarren Lodge	1,235,242
Central Park Manor	639,829
Central Park Pharmacy Ltd	137,082
Central Pharmacy	529,005
Central Presbyterian Church Out of School Care	26,800
Central Saanich Firemans Association	28,733
Central Vancouver Island Community Music School	7,000
Central Vancouver Island Multicultural Society	3,000
Central Vancouver Island Union Board of Health	2,943
Centre Culturel De Vancouver Kaleidoscope	13,805
Centre Culturel Francais De L Okanagan	25,000
Century Care Society	153,360
Century Coach Lines Ltd	3,086
Cerebral Palsy Association of Fort St John & District	8,760
Cerebral Palsy Association of Lower Vancouver Island	289,548
Cerebral Palsy Association of Prince George & District	220,527
Cerebral Palsy Sports Association	3,500
Chadwick, A L, Dr	2,984
Chalke, F C R, Dr	76,630
Chamber of Mines of Eastern B C	4,000
Champlain Height Citizen Society	13,074
Champlain Parents Society Out of School Care	9,269
Chan & M Muncaster, E	125,463
Chan, L K, Dr	5,118
Chang Farm Greenhouse	30,970
Chang, C	2,571
Chapel of Memories Funeral Directors	10,810
Chapman, S	7,189
Charlford House Society for Women	75,381
Charlton Co Ltd, M D	39,904
Charron, P	65,811
Charter of Rights Coalition	5,000
Chase & District Chamber of Commerce	3,000
Chase & District Museum & Archives Society	10,000
Chase Nursery School	2,696
Chase Optometric Centre	5,656
Chaster, W	21,258
Chatham Day Care Centre	23,395
Chatten, R	9,111
Chatterton Petrochemical Corp	3,160
Cheam Nurseries	3,653
Chechik, C	3,345
Chehalis Indian Band	21,415
Chemainus Festival of Murals	75,000
Chemainus Native Education Centre	4,000
Chemainus Seniors Drop-In Centre	18,167
Chemical Dependency Services	18,720
Chen, C N, Dr	32,087
Chen, W H, Dr	2,468
Cheng, D, Dr	34,343
Chernick, G M P Dr	28,751
Chernoff, D	17,155
Cherryville Community Club	18,733
Chesterfield House Society	162,247
Chetwynd & District Rod & Gun Club	7,344
Chetwynd Area Community Resources Society	132,729
Chetwynd Chamber of Commerce	3,000
Chetwynd Communications Society	6,100
Chetwynd Community Arts Council Society	5,320
Chetwynd Public Library Association	14,868
Chetwynd Womens Resource Society	4,000
Chevron Canada Ltd	3,911
Chez Madeline Guest House	11,448
Chiang, S K T, Dr	35,220
Chiasson, T	30,739
Chief & Pos Association	2,292
Chilcotin Trails Rodeo Association	2,500
Child Care Society for the East Kootenay	143,248
Child Day Care Program	11,157,622
Child Development Centre	13,583
Child Development Centre Society Of, the Fort St John & District	155,417
Childrens Aid Society	4,146
Childrens Aid Society of Brant Inc	14,134
Childrens Aid Society of Central Manitoba	2,500
Childrens Aid Society of Hamilton-Wentworth	6,226
Childrens Aid Society of Metropolitan Toronto	35,986
Childrens Aid Society of Ottawa	18,457
Childrens Aid Society of Sault Ste Marie & the District of Alogoma	9,573
Childrens Aid Society of the District of Sudbury & Manitoulin	6,430
Childrens Aid Society of the District of Thunder Bay	7,854
Childrens Aid Society of the Region of Peel	3,108
Childrens Aid Society of the Regional Municipality of Halton	19,400
Childrens Arts Umbrella Association	11,500
Childrens Book Centre, The	2,500
Childrens Centre	6,942
Childrens Challenge Daycare Inc	102,236
Childrens Development Centre	12,104
Childrens Developmental Equipment	3,489
Childrens Foundation-Esther Irwin Home	103,440
Childrens Foundation-Hilltop House	796,283
Childrens Foundation, The	2,158,251
Childrens House Daycare Centre	11,534
Childrens House Montessori Pre-School	4,977
Childrens International Summer Village	3,500
Childrens Place, The	34,064
Childrens World Preschool & Day Care	31,310
Childs Place At St Johns, The	17,125
Chilliwack & District Agricultural Society	10,000
Chilliwack & District Opportunity Workshop	80,894
Chilliwack Academy of Music	3,000
Chilliwack Career Uniforms	15,959
Chilliwack Chamber of Commerce	7,000
Chilliwack Community Arts Council	306,753
Chilliwack Community Services	147,125
Chilliwack Community Services Society	244,070
Chilliwack Developmental Preschool Society	71,125
Chilliwack District Youth Council	7,486
Chilliwack Forest Camp	10,144
Chilliwack Home Aides	45,082
Chilliwack Homemakers Service Society	54,607
Chilliwack Intermediate Care Boarding Home	12,491
Chilliwack Intermediate Care Housing Society-Parkholm Lodge	154,050
Chilliwack Museum & Historical Society	17,500
Chilliwack Optical	4,838
Chilliwack Rotary Club	42,400
Chilliwack Senior Veterans Society	17,244
Chimo Personal Distress Intervention Service	247,267
Chinese Canadian Soccer Association	6,335
Chinese Canadian Society	3,697
Chinese Language Association of BC	2,500
Chinese United Church Bilingual Nursery School	2,268
Chisholm, S	25,782
Chose, L	3,125
Chow & R S Chow, J K	21,187
Chown Adult Day Care Centre	191,367
Chrisholme Society	600,323
Christ Church Cathedral Preschool	6,167
Christian & Missionary Alliance Canadian Pacific District	18,992
Christian Arab Community	2,132
Christian Outreach of Canada	18,701
Christie & B Milner, C	84,551
Christie, P	6,000
Christina Lake Golf & Country Club	50,000
Christopher House	34,322
Chu, P K T, Dr	17,841
Chubb, P	14,392
Church of Jesus Christ of Latter-Day Saints	3,153
Ciara Early Childhood Centre	12,685
Cindys Daycare	5,192
Cineworks Independent Filmmakers Society	5,500
Circle Drugs	823,181
Circles Squares & Bears Daycare	2,254
Cirjak, K	18,184
Citizens Commission On Human Rights	2,314
Citizens Development Fund	104,950
City Hall Child Care Centre	32,920
City Hall Child Care Society	21,614
City of Penticton Dance Society	2,500
City of Quesnel Volunteer Firemens Association	20,000
City of Victoria Pipe Band	5,250
City Transfer (1960) Ltd	2,604
Civic Prescription Pharmacy	339,222
Clarck, Y	16,706
Clarissa Guest Home	68,586
Clark, A M	10,028
Clark, H	32,606
Clark, L, Dr	42,803
Clark, P	2,500
Clarke & T Clarke, M	113,511
Clarke, C	2,500
Clarke, R	4,397
Clarke, S	17,720
Clavert, V	13,713
Clavette, M	3,000
Clawson, R E, Dr	3,727
Clayoquot Band Council	4,000
Clayton Funeral Directors (1981) Ltd	3,481
Clear Vision Optics Inc	14,910
Clearbrook Optical Ltd	5,348
Clearbrook Pharmacy	134,502
Clearview Horticultural	40,000
Clearview Pta Arena Commission	8,388
Clearwater & District Chamber of Commerce	3,000
Clearwater Festival Concert Society	2,500
Clef Society of Burnaby	4,250
Clement, K, Mrs	11,952
Clements & G Partridge, M	13,911
Clements Family Daycare	2,166
Clements Holdings Ltd	27,855
Clews, A G, Dr	19,731
Clinic Drug Store	308,014
Clinic Pharmacy	250,683
Clinton & District Chamber of Commerce	3,000
Clinton Curling Club	58,333
Clover Lodge	111,604
Cloverdale Heights Day Care Centre	11,252
Cloverdale Historic Transportation Society of BC	70,000
Cloverdale Lodge	32,790

	$
Cloverdale Pharmacy	3.535
Coady & Associates, C J, Dr	7.150
Coast Foundation Society (1974)	1.546.430
Coast Interior Hearing Aid Centre Ltd	2.620
Coast Mountain Designs	2.299
Coastal Bus Lines Ltd	2.565
Coastal Community Services Society	875.453
Coates, D B, Dr	53.241
Coates, R	3.569
Cobalt Hotel	5.596
Cocharne, J	2.306
Cochrane, N, J, Dr	36.720
Cochrane, S	20.224
Coffey, T	15.122
Colborne, R	5.672
Coldwater Band Council	5.400
Cole, S	10.203
Coleman, B	81.148
Coles, E M, Dr	31.388
College Heights Judo Club	5.471
College of Family Physicians of Canada	181.000
College Place Hotel	3.363
Collegio Del Mondo Unito Dell Adriatico	28.776
Collina Farms Ltd	5.675
Collings & R Collings, C	12.537
Collingwood Drug Store	415.345
Collins Canadian Concessions Ltd	2.313
Collinson, S, Dr	45.765
Colonial Rest Home	207.278
Coltman & H Coltman, J	15.552
Columbia Academy of Radio Television & Recording Arts	3.229
Columbia Centre Society	36.500
Columbia Pharmacy	34.401
Columbia Travel	9.873
Columbia Valley Fire Department	14.565
Columbia Valley Homemaker Service	93.368
Columbia Valley Ratepayers Association	6.807
Columbia Valley Recreation Society	21.638
Columbia Videotex Ltd	2.113
Columbia View Lodge	1.277.266
Columbia View Lodge Adult Day Care	13.705
Columbian Centre Society	202.764
Columbine Vineyards	6.325
Colwood Fire Protection District	20.000
Colwood Travel Ltd	2.301
Colyn, W E	23.904
Comack, H	5.600
Comack, L	8.885
Combo Restaurant	7.232
Comcare Ltd	1.017.199
Comfort Contact Lens Ltd	10.479
Cominco Ltd	13.257
Commissioner Teachers Pensions	108.425.188
Commonwealth Institute of Biological Control	30.000
Community Arts Council Alberni Valley	9.210
Community Arts Council of Creston	3.515
Community Arts Council of Fort St James	3.960
Community Arts Council of Fort St John	13.140
Community Arts Council of Greater Victoria	25.650
Community Arts Council of Kamloops	9.565
Community Arts Council of Richmond	14.115
Community Arts Council of Vancouver	41.935
Community Arts Council of White Rock & District	8.045
Community Based Services Inc	5.038
Community Health Care Services	2.566.851
Community Homemaker Service Association of Greater Vancouver	3.826.928
Community Intervention Society of Elk Valley	11.500
Community Living Society	3.052.275
Community Montessori Preschool	12.060
Community Options Society	43.856
Community Rehabilitation Services	3.638
Community Service Placement Program	79.386
Community Services Council Childrens Centre	26.433
Community Support Society	2.500
Comox Pharmacy Ltd	92.789
Comox Tri-K Triathlon Society	8.000
Comox Valley Association for Mentally Handicapped People	514.217
Comox Valley Chamber of Commerce	5.250
Comox Valley Child Development Association	230.947
Comox Valley Childrens Day Care Society	38.156
Comox Valley Christian Education Society	29.122
Comox Valley Community Arts Council	8.110
Comox Valley Family Life Association	215.447
Comox Valley Homemaker Service Society	761.662
Comox Valley Music Society	102.500
Comox Valley Recovery Centre Society	162.349
Comprehensive Human Service Development Corp	276.077
Compucollege	3.545
Computerland	5.748
Conayt Friendship Society	59.530
Concours D Art Oratoire	6.469
Connection Drug Rehabilitation Society	296.643
Connell & D Connell, R	63.441
Consumers Drug Mart	60.890
Consumers Optical	3.093
Contact Womens Group Society	5.000
Contemporary Art Gallery Society of BC	25.000
Conti Electronics Ltd	3.115
Continuing Care Employee Relations Association of B C	753.000
Control Data Institute	5.497
Cook Street Home Centre	3.833
Cook, E R	47.408
Cook, M I, Dr	63.449
Cooks Ferry Indian Band	8.400
Coolbaugh, H	15.119
Cooper & A Cooper, D	76.908
Cooper & S Cooper, D	100.459
Cooper Place	26.059
Cooper, J	38.997
Cooper, P	9.097
Coopers	18.073
Cope & M Cope, A	140.659
Cope, M	50.891
Copp the Shoe Man	2.122
Coquihalla Community Care Society	355.486
Coquihalla House	13.823
Coquitlam Area Fine Arts Council	14.780
Coquitlam Chamber of Commerce	9.198
Coquitlam Intermediate Care Centre	1.537.913
Coquitlam Metros International Tournament	2.255
Coquitlam Public Library	102.539
Coquitlam Share Society	1.413.838
Coquitlam Taxi (1977) Ltd	9.279
Coquitlam Womens Transition House	102.480
Corbett, I K, Dr	16.290
Corbett, M I, Dr	5.133
Corbett, N E, Dr	13.977
Corby, L	18.249
Cordes, C K, Dr	121.814
Cordova House	810.054
Cordova Rooms	3.309
Cork, E F	27.041
Corning Drugs Ltd	536.471
Cornwell, G, Dr	2.308
Corporation of Land Surveyors of the Province of B C	2.500
Correctional Service Canada	31.717
Corriveau, M	129.272
Cosmopolitan Club of Victoria	9.610
Coulpier, R	17.772
Council for Canadian Unity, The	34.100
Council of Forest Industries of B C	20.000
Council of Ministers Education Canada	140.409
Country Cottage Daycare	25.764
Country Day Care	33.538
Country Meadows Day Care Centre Society	33.290
Country Music Week 87	12.500
Country Optical	10.000
Country Squire Retirement Villa	339.633
County Court Judges Conference	10.000
Coupal, M	5.411
Coupland, M	15.235
Courtenay & District Fish & Game Protection Association	2.741
Courtenay Drug Co Ltd	129.143
Couture, A	22.021
Couturier, F	27.954
Covert Farms	2.730
Cowan, B	13.007
Cowichan Band Council	50.000
Cowichan Community Centre	2.500
Cowichan Exhibition Association	6.000
Cowichan Family Life Association	164.908
Cowichan Homemakers Society	811.224
Cowichan Lake Community Services Society	12.977
Cowichan Lake District Community Activity & Resource Centre	12.123
Cowichan Lodge	1.137.143
Cowichan Lodge Adult Day Care Centre	56.209
Cowichan Opportunity Centre	5.750
Cowichan Rape Assault Centre	22.727
Cowichan Rape Assault Society	22.727
Cowichan Valley Arts Council	7.865
Cowichan Valley Funeral Chapel	3.722
Cowichan Valley Intercultural & Immigrant Aid Society	2.000
Cowichan Valley Volunteer Society	85.445
Cowichan Valley Volunteer Society Open Door Program	8.731
Cowichan Wavaw	32.062
Cox Services Ltd, Brian D	9.313
Cox, C	3.006
Cox, D N	28.830
Cozy Corner Nursery	3.004
Cradle Haven Baby Care Ltd	730.000
Crafts Association of BC	20.000
Craig, J	18.794
Craig, P	24.347
Craig, S	2.000
Craigdarroch Rest Home	119.067
Craigend Rest Home (Ac)	42.384
Craigend Rest Home (Ltc)	85.393
Craigs Comfort Shoes	2.112
Cranberry Volunteer Fire Department	40.000
Cranbrook & District Arts Council	7.970
Cranbrook Archives Museum & Landmark Foundation	12.000
Cranbrook Chamber of Commerce	6.125
Cranbrook Childrens Place	30.458
Cranbrook Curling Club	71.079
Cranbrook Golf & Country Club	89.438
Cranbrook Home Support Services	549.364
Cranbrook Minor Hockey Association	7.608
Cranbrook Public Library Association	41.854
Cranbrook Rest Home	131.868
Cranbrook Royals Senior A Hockey Club	21.038
Cranbrook Triton Swim Club	3.383
Cranbrook Womens Resources Society	2.500
Cranbrook 1986 Summer Games Society	138.407
Crandlemire, J	7.416
Crawford, P J	19.084
Creative Centre for the Rehabilitation of the Mentally Handicapped	44.300
Creative Minds Child Care Society	7.572
Creed & L Creed, K	88.190
Creekside Consulting	28.804
Creekview Tiny Tots Daycare Society	13.261
Creighton & M Creighton, C	9.357
Crepnjak, D	21.656
Crescent Beach Community Services	13.794
Crescent Valley Community Hall Society	3.730
Cresthaven Home	101.234
Crestlene Lodge Ltd	236.984
Crestline Daycare Centre	27.352
Creston Chamber of Commerce	4.000
Creston Citizen Advocacy Program	11.231
Creston Minor Hockey Association	4.418
Creston Public Library Association	29.410
Creston Rod & Gun Club	3.300
Creston Valley Beef Growers Association	20.000
Creston Valley Community Auditorium Society	66.666

	$
Creston Valley Home Support Services	530,100
Creston Valley Senior Citizens Association	85,000
Creston Valley Wildlife Management Authority	101,254
Crestview Pharmacy	494,135
Crewe, J	20,393
Criminal Document Service Fees	100,000
Crisis Intervention & Public Information Society of Greater Victoria	48,622
Crisis Intervention & Suicide Prevention Centre for Greater Vancouver	27,804
Croal, Y	13,803
Croatian Folklore Society of Victoria Society	2,500
Crockett, D J	13,308
Croll, R O, Dr	7,074
Crop Insurance Program	4,671,804
Cronin, D G, Dr	20,598
Cropp, K	18,130
Crossland, R, Dr	6,572
Crossreach Project of Vancouver	141,069
Crossroads Crisis & Family Services Society	25,815
Crossroads Travel Ltd	4,161
Crossroads Treatment Centre Society	646,556
Crowe, D A, Dr	2,185
Crown & T Crown, C	120,111
Crown Paper	2,987
Croydon Villa	131,282
Cruikshank, G	13,512
Cruise Industry Association of BC	33,000
Cruz, N	7,138
CR3-Central Registry of Community Resources & Crisis Referral Society	31,113
Culbert & J Culbert, M	2,714
Culham, M S, Dr	2,870
Cultus Lake Park Board	43,729
Cumberland Adult Day Care	28,495
Cumberland Chamber of Commerce	3,000
Cumberland Health Care Centre Pharmacy	205,928
Cumberland Health Care Society	669,404
Cumberland Intermediate Care Unit	1,087,572
Cunningham & Y Cunningham, A	12,659
Cunningham, E	45,554
Cunningham, I	25,391
Cunningham, N	2,867
Cunningham, Y	2,658
Cupac Services Society	48,000
Curling Council of B C	61,215
Currans Fashion Foundations	15,232
Currie, J	20,713
Curson, D, Dr	4,004
Cutler, B, Dr	22,154
Cutting, Y	6,777
Cypress Child Centre Ltd	34,538
Cythera Transition House	47,056
D & D Family Daycare	5,231
D C & G Vision Optical	3,508
D C Optical	29,420
D H Timber Towing & Salvage Ltd	2,060
D J Technical Sales Ltd	9,544
Dafoe, D	3,417
Dahl, H	21,696
Dahler, M	18,293
Dahlstrom, D G, Dr	61,713
Dahms & L Dahms, K	3,530
Daisy Daycare	12,230
Dakin, H	22,183
Dalbys Pharmacy Ltd	139,027
Daley, J M	4,827
Dallas House Society	254,657
Dance in Canada Association	12,000
Dandelion Daycare	10,074
Dandy Lion Day Care Centre	33,236
Dang, H	6,816
Dania Home Society	639,237
Daniel, D	75,000
Danielson, E	25,818
Danielson, G	3,953
Danielson, J M	37,880
Dans Residence	10,946
Darimont, G	3,026
Darin Court Group Home	20,084
Darley, D, Dr	68,722
Dave Pharmacy	60,362
Daves Sunnybrae Autobody	2,692
Davidson, M	44,747
Davies & Johnson Associates Ltd	2,793
Davies & R Davies, M	22,342
Davies Prescription Pharmacy Ltd	610,476
Davies, A	2,162
Davies, C	31,726
Davies, G R, Dr	2,180
Davies, S	7,728
Davis, J S, Dr	2,157
Dawson Creek & District Chamber of Commerce	7,730
Dawson Creek Alcohol Service Program	115,507
Dawson Creek Concert Society	2,400
Dawson Creek Daycare Society	15,008
Dawson Creek Exhibition Association	11,100
Dawson Creek Homemakers Association	7,686
Dawson Creek Public Library Association	38,448
Dawson Creek Ski Association	87,500
Dawson Creek Society for Retarded Children	55,440
Dawson Creek Society for the Mentally Handicapped	401,410
Dawson-Lowe, K	20,165
Day-Johnston, P	18,615
Days Funeral Service (1976) Ltd	7,965
Dayupay, C	5,061
De Andrade, M G (Yaya)	11,154
De Bosch Kemper, W	12,144
De Martino, C, Dr	19,012
De Montmorency, M	3,108
De Ridder, M S	2,000
De Silva, L	4,434
Deadman Creek Indian Band	2,825
Dealey, C	13,268
Dean, R	21,499
Deane-Freeman, J	9,120
Deas-Dawlish Day Care Centre	5,734
Dease Lake Airport Society	100,000
Deatherage, O G, Dr	44,053
Decker Management Ltd	1,300,183
Decker Management Ltd-Sandringham	796,677
Dedelley & D Dedelley, W	2,571
Dedelley, D	16,232
Dee Enterprises Ltd	23,444
Deep Bay Volunteer Fire Department	10,500
Degen & T Degen, M	18,914
Delmas Co-op Pharmacy	6,686
Delta Association for the Handicapped	279,940
Delta Bus Ltd	5,917
Delta Chamber of Commerce	12,001
Delta Community Arts Council	9,865
Delta Community Career & Living Society	909,728
Delta Family Services Society	513,667
Delta Funtime Centre	6,154
Delta Home Support Service Society	425,354
Delta Institute of the Arts Association	3,500
Delta Lodge	347,842
Delta Museum & Archives Society	8,500
Delta Prescription Clinic	50,263
Delta Recycling Society	23,090
Delta School Readiness Program Society	93,720
Delta Sunshine Taxi (1972) Ltd	3,791
Delta Symphony Society	2,000
Delta Youth Services & Crime Prevention Society	120,091
Delta 1987 Summer Games Society	180,000
Deltassist Society	272,772
Delves Group Home, The	37,500
Demarchi, L W	5,535
Demmery, P A	30,429
Demontigny, P, Dr	11,653
Denman Island Pre-School	2,557
Denman, R J	4,451
Dennis, M	5,469
Denny-Krol, C	13,188
Dental Care Program	18,133,085
Denyer, D	25,368
Derby, D	10,725
Dercole, K Dr	40,788
Deroche, D	29,297
Desharnais, A	15,270
Devaud Adult Day Care Centre, O	34,854
Devaud Residence, Olive	1,115,166
Devonshire House Rest Home	38,522
Devos, J	19,323
Devries & F Devries, M	62,293
Devries & H Devries, J	2,474
Devries, A G, Dr	106,087
Dew, M	22,889
Dewdney, S	19,932
Dhaliwal-Todd, G	37,566
Dial-A'Dietitian	40,000
Diamond Drugs Ltd	259,382
Dickson, R, Dr	13,993
Dilli Inc, M, Dr	96,654
Disabled Skiers Association of B C	3,329
Disabled Veterans Association	120,741
Disabled Womens Network	4,000
Disanto, S	37,768
Disco Drugs	70,169
Discovery Daycare	11,718
Discovery Foundation, The	2,090,171
Discovery Passage Waldorf Education Society	35,064
District of Mission Arts Council	3,875
District 69 Association for the Disabled	91,201
District 69 Community Arts Council	7,870
District 69 Society of Organized Services	81,174
Ditidaht Band Council	13,000
Dixon, C	5,150
Dober, M	9,503
Dockside Pharmacy	126,642
Docs Cartage & Storage Co (1984) Ltd	2,416
Dodsworth, F	165,803
Dodsworth, J	4,578
Dodsworth, T	9,633
Doe Investments Ltd	94,646
Dogwood Home Services	162,079
Dogwood Lodge	88,460
Dogwood Lodge (Burnaby)	2,569,124
Dogwood Lodge (Vancouver)	2,188,867
Dogwood Nursing	4,863
Doiron & R Doiron, P	15,583
Doiron, C	21,185
Dolan Travel	3,732
Domaine Holdings Ltd	456,424
Domco Foodservices Ltd	1,896,107
Dome Advertising B C Ltd	119,950
Dominion Hotel	3,109
Dompierre, L, Dr	29,769
Donald & S Donald, R	40,944
Donald, S	17,334
Donaldson, B	38,606
Donaldsons Drug Ltd	172,975
Donex Pharmacy & Department Store	252,287
Dong, R	14,423
Donnelly, C	3,284
Donovan, D	38,934
Donut Care	2,042
Dorsett & M Dorsett, R	16,421
Double H Saddle Club	128,441
Douce & S Douce, N	38,700
Doucet & I Doucet, J C	56,015
Douglas & McIntyre Ltd	43,697
Douglas College Early Childhood Education Society	18,108
Douglas Park Community Association	27,885
Douglas Pharmacy	92,051
Douglas, A	8,533
Douglas, B G, Dr	6,244
Dougs Eyecare Optical	3,389
Dove Transport	14,895
Dowdie & E Onstein, O	6,215
Dowe, F L, Dr	84,668
Dowle, B	11,395
Downey Enterprises Ltd	679,259
Downs Enterprises Ltd	292,933
Downs, E	2,561
Downtown Blanshard Advisory Committee	152,284
Downtown Community Clinic Pharmacy	61,900
Downtown Eastside Economic Development Society	8,372
Downtown Revitalization Program	439,232
Doyle, J	21,367
Doyle, M J, Mrs	4,536
Doyle, S P, Dr	2,230
Drake International Inc	2,790
Draper, J	32,112
Drug Centre, The	118,938
Drugs Plus	48,521
Drysdale, E R, Dr	9,526

	$
Dsouza, G	5,120
Dube, B J	2,379
Dubois, P F, Dr	2,825
Dubrulle Culinary School	4,041
Duclos & M P Duclos, G M	41,058
Duclos, M	11,882
Duecks Daycare Centre	25,472
Dufferin Recreation	2,658
Duffill, C	9,112
Duke of Edinburgh Awards	37,000
Duke Residence	193,091
Dula, A	19,421
Dumalo, A, Dr	5,009
Dunbar Community Association	208,793
Dunbar Queen Elizabeth After School Care Society	2,534
Duncan & District Association for the Mentally Handicapped	350,368
Duncan & District Association for the Mentally Retarded	232,540
Duncan Day Care Society	60,558
Duncan I D A Pharmacy	154,589
Duncan Meals-On-Wheels	3,669
Duncan-Cowichan Chamber of Commerce	20,337
Dundarave Terrace Pharmacy	105,661
Dundas, J, Dr	6,507
Dunlap, B	20,191
Dunlap, C	32,004
Dunlop & E Dunlop, B	2,172
Dunlop, E	8,875
Dunne, S	21,222
Dunridge Drugs	2,868
Dunrovin Park (1974) Society	665,647
Dunsmoor, C	13,070
Dunstan House	2,583
Dupuis, R	11,952
Durand Manor	10,922
Durand Special Care Society, Henry M	365,755
Durocher, G	3,239
Durrs Green Acres	92,726
Dyck, J	5,818
Dycks Pharmacists	1,394,037
Dyke, R	20,330
Dykeman, L	2,899
Eagle Mountain Trout Farms Ltd	2,088
Eagle Valley Arts Council	90,500
Eagle Valley I D A Pharmacy Ltd	140,233
Eagleridge Daycare	6,080
Eakins, S	27,211
Early Years Learning Center	4,206
East Kootenay Mental Health Society	79,064
East Kootenay Union Board of Health	208,564
East Richmond Community Association	12,189
East Vancouver Child Guidance Society	107,641
East Vancouver Montessori Day Care	5,674
Easter Seals Telethon	15,000
Easton, M	17,975
Eaton Co Ltd, T, The	69,013
Eaton, A	24,025
Eatons Pharmacy Ltd	279,009
Eaves, D, Dr	90,643
Ebata, E A, Dr	7,060
Echo Inn	2,554
Ecole Des Deux Mondes	3,036
Econo-Mart	3,849
Economart	2,125
Edam Performing Arts Society	10,000
Ede & L Ede, L	15,027
Eden Rest Home	880,856
Edenridge Day Care Centre	19,559
Edgar, D	22,470
Edgell, D, Dr	4,676
Edka Investco Inc	12,719
Edmonds Pharmadrugs	166,660
Eduserv Inc	2,000
Edwards & W Edwards, J	51,349
Edwards, M	50,248
Edwards, S	7,693
Eely, V	27,407
Egely & L Egely, D	59,202
Egger, G	23,528
Eitutis, P A	4,011
Elder, W	43,489
Elders & Deacons of the Church of, the Christ	17,941
Electrical Industry Joint Training Committee	228,538
Elephant & Castle	11,371
Elizabeth Rest Home	32,637
Elizabeths Bra Fashions & Mastectomy	9,149
Elk Valley Community Family Service	3,495
Elk Valley Home Support	191,039
Elk Valley Ski Racers Society	4,498
Elkey, D	14,156
Elkford & District Diagnostic & Treatment Centre Society	161,215
Elkford Curling Club	6,930
Elkford Public Library Association	7,909
Elkroy Benevolent Society	37,442
Elks Aldergrove Lodge	3,373
Elks Association	146,268
Elks Purple Cross Fund, The	42,000
Elks Victoria Lodge	6,786
Elliot, B J	6,150
Elliott, B	2,000
Ellis, O F, Dr	58,131
Elsdon, I	77,918
Else, D	16,805
Elterman, M F	18,781
Embry, A L, Dr	45,641
Embry, S	22,947
Emergency Assistance	222,596
Emerson Optical	18,148
Emily Carr College of Art & Design	5,081,507
Emmas	60,699
Employment Adjustment Committee of the Former Employees of Vanguard Manufacturing	4,053
Empress, The	10,018
Enarson, D, Dr	2,172
Enderby & District Chamber of Commerce	4,000
Enderby & District Homemakers Society	188,537
Enderby Evangelical Chapel	15,443
Endicott Centre	69,002
Eng, S	15,263
England, A	5,508
English Bay Apartment Hotel	5,280
English Manor Rest Home (1978)	153,373
Enid Guest Home	15,785
Ennis, J	7,776
Enns, D	4,171
Enns, S C, Dr	2,172
Ensign Travel Ltd	2,050
Envirocon Ltd	8,215
Epp, N	30,379
Epytec Prototypes Inc	5,000
Erickson Gold Mining Corp	7,023
Erickson, G	50,068
Erickson, M	3,040
Erickson, W	2,698
Ericksons Artificial Eyes Ltd	57,673
Erikson, E M	7,775
Erikson, I C	23,904
Esquimalt Chamber of Commerce	2,000
Esquimalt Saanich Taxi	2,034
Esquimalt-Vic-West-View Royal Advisory Society	28,378
Esterreicher, E	6,423
Estevan Pharmacy	220,383
Euler, S	12,948
Evangel Senior Citizens Society	2,695
Evangelical Education Society	144,272
Evans, J	2,400
Evans, J I	53,180
Evans, W B, Dr	2,219
Evelyn Farmers Institute Community Hall	16,500
Everett Rest Home	79,350
Everett, G	12,480
Evergreen Baptist Home	1,715,951
Evergreen Pharmacy	177,134
Ewing, V	4,163
Exclusively Yours Mastectomy Boutique	77,055
Expo Souvenirs	83,007
Expo 86 Corp	236,658,628
Express International Travel Ltd	3,059
Extech Systems Ltd	2,257
Extendicare Health Services Inc	1,182,800
Extension Fire Protection District	7,696
Extra Foods	33,652
Eye Care Optical	4,294
Eye Opener Opticians, The	2,690
Eyecraft Optical	3,084
Eyedea Development Co	4,070
Eyolfsons Pharmacy Ltd	154,190
Fabbro, N	16,633
Fable Farms Ltd & W Anderson E F Anderson	4,842
Factory Optical	5,205
Faculty Club of U B C	7,516
Faculty of Business Administration	2,381
Faganello, J	2,087
Fair Haven United Church Home Burnaby	286,822
Fair Haven United Church Home, The	647,657
Fairfield Community Place	5,997
Fairfield Early Childhood Centre	23,921
Fairfield Homecare Services Society	400,302
Fairfield I D A Pharmacy	410,956
Fairfield Optical Ltd	4,069
Fairfield Travel	2,340
Fairmont Allergy Labs	6,335
Fairmont Hot Springs Resort Ltd	10,100
Fairway Drug Mart	104,471
Fairway Holdings Ltd	4,427
Fairway Place	16,188
Falk, E	8,535
Falk, S	9,734
Falkins McIntosh Reed & Stenhouse	2,582,035
Falkland & District Community Association	16,750
Falkland & District Curling Club	55,000
Falkland Stampede Association	17,728
False Creek Child Care	17,300
False Creek Recreation Association	6,661
False Creek Residence	423,797
Family & Childrens Services of London & Middlesex	9,945
Family & Childrens Services of the Durham Region	13,886
Family Drugs	120,814
Family Home, The	10,367
Family Practice Research Centre	7,000
Family Project Society	469,956
Family Services of Greater Vancouver	462,147
Fancourt-Michell, M D	7,826
Fanning & M Fanning, D	7,200
Farnell, J	2,266
Farrally, V	67,206
Farrell, E	68,044
Farrell, J K, Dr	6,507
Farup, T	35,467
Fashion Foundations	52,658
Fast, D, Dr	2,352
Fathers of Confederation Buildings	54,850
Fatur & M Fatur, J	11,825
Fay, P J, Dr	19,519
Fearing Super Drugs	10,847
Featherstone, P	87,339
Federation of B C Naturalists	4,200
Federation of B C Writers	20,000
Federation of Mountain Clubs of B C	21,067
Feed Grain Marketing Adjustment	500,000
Fehr, J A	3,752
Fehr, O	2,879
Fell, G	2,500
Fellowship of Regular Baptist Churches	55,801
Felske, G	15,968
Fenner, M	29,339
Fenton, H	27,233
Ferguson, M B, Dr	42,678
Fernandez, D, Dr	14,908
Ferndale-Tabor Volunteer Fire Department	20,000
Fernie & District Arts Council	4,185
Fernie & District Chamber of Commerce	3,000
Fernie & District Home Support Society	276,548
Fernie Golf & Country Club	28,000
Fernie Public Library Association	18,817
Fernie 1987 Winter Games Society	455,520
Fernwood Community Centre	61,056
Fernwood Home Support Services	533,557
Fernwood House Society	207,672
Ferrari, G	6,853
Ferraros Ltd	3,367
Ferrinho, A	6,630
Ferster, H	4,574
Festival Concert Society	203,750
Festival of the Written Arts	2,500
Fhaler, S	49,798
Fibiger, H P, Dr	109,716
Field Recreation Advisory Association	17,066

	$
Fields Stores Ltd	39,807
Fifth Avenue Pharmacy Ltd	185,809
Findlay, R B	2,590
Fine & Performing Arts Society	2,452
Fink, E	22,542
Finlandia Consultant Pharmacy	279,196
Finnegan, W T, Dr	47,335
Finning Ltd	13,582
Finnish Canadian Rest Home	377,451
Finnish Manor	811,751
Fir Acres Estate	97,413
Fir Park Village	1,140,675
Fir Park Village Adult Day Care	77,971
Fire-Song Mfg Ltd	5,000
Firehall Theatre Society	12,500
First Baptist Church of Quesnel	7,716
First Memorial Services Ltd	15,135
First Mennonite Church Society for the Mentally Handicapped	193,817
First National Business College	3,650
First Vancouver Theatre Space Society	16,000
Fischer, C	13,522
Fisher, I	9,556
Fishers Allied Drugs	214,181
Fishleys	16,826
Fitz, H	25,647
Fitzgerald, D	11,432
Fitzgerald, J E, Dr	3,472
Fleischman, O, Mrs	2,951
Flekke, B	25,128
Fleming Rest Home	293,129
Fletcher, K A H, Dr	7,924
Florences Optical	2,475
Flowers Canada/Fleurs Canada Inc	2,000
Focal Point Opticians	2,048
Focus Optical	7,524
Fogarty, R	15,241
Foggitt, S D	9,308
Follower Boarding Home	100,306
Fontaine, C	36,744
Food King	3,523
Foot Locker	3,104
Ford, B	2,500
Ford, E	19,965
Fords & Flowers	4,000
Forest Lawn Cemetery Co	2,161
Forest Research Council of B C	100,000
Forintek Canada Corp	1,450,000
Fornelli, J	11,852
Forsells Greenhouses Ltd	19,246
Forster & D Forster, H	18,774
Forsyth, I F, Dr	2,541
Forsythe, B	10,974
Fort Alcohol & Drug Society	60,251
Fort Fraser Volunteer Fire Department	40,000
Fort Langley Drugs	128,530
Fort Motor Hotel	43,200
Fort Nelson & District Arts Council	401,500
Fort Nelson Chamber of Commerce	3,960
Fort Nelson Day Care Society	8,781
Fort Nelson Drug Store (1971) Ltd	31,167
Fort Nelson Historical Society	90,000
Fort Nelson Junior Shookers	8,000
Fort Nelson Performance Society	2,425
Fort Nelson Public Library Association	12,880
Fort Nelson Sled Dog Association	3,500
Fort Nelson-Liard Friendship Society	5,933
Fort Nelson-Liard Native Friendship Society	19,584
Fort St James Music Makers Society	16,155
Fort St James Public Library Association	6,304
Fort St James Ski Club	200,000
Fort St James Stages Ltd	2,537
Fort St John & District Chamber of Commerce	7,546
Fort St John Association for the Mentally Handicapped	346,581
Fort St John Co-operative Association	3,242
Fort St John Counselling & Listening Centre Society	5,100
Fort St John Foster Parents Association	4,700
Fort St John Friendship Society	22,232
Fort St John Life Line Society	37,774
Fort St John Minor Hockey Association	2,383
Fort St John Mixed Slow Pitch League	18,583
Fort St John Public Library Association	22,225
Foss, I	10,908
Foster & C Foster, P	3,024
Foster Foundation Society, David	10,000
Foster Home Program and Child in Care	25,239,578
Foster Shoe Corp Ltd	19,433
Fougner, B	3,000
Foul Bay Lodge	114,023
Four All Seasons Retirement Lodge	268,611
Four Seasons Guest Lodge	145,783
Fournier, E	19,506
Foursquare Gospel Church of Canada	14,958
Fourth International Conference on Mobility & Transport for Elderly Disabled Persons	2,000
Fourth World Conference on Transport Research	6,744
Fox Medical Research Foundation, Terry	894,260
Foyer Maillard	234,929
Francis & B Francis, J	3,568
Franciscan Sisters Day Care	7,363
Frank & E Whitty, D	301,679
Frank, D	10,141
Franshlow, P P, Dr	21,049
Fraser & T Fraser, D	35,823
Fraser Cheam Home Support Services Society	977,896
Fraser Correctional Resources Society	18,000
Fraser Counselling Centre	4,698
Fraser Delta Family Services Society	78,881
Fraser Drugs	385,193
Fraser House Society	311,000
Fraser Lake & District Health Society	112,970
Fraser Lake Community Society & Crisis Line	19,153
Fraser Lake Elementary Secondary School Junior Boys Basketball Team	7,708
Fraser Lake Public Library Association	4,552
Fraser Pharmacy	166,367
Fraser Region Community Justice Initiatives Association	8,064
Fraser Regional Justice Initiatives Association	14,477
Fraser River Harbour Commission	45,079
Fraser Valley Adventist Academy	4,816
Fraser Valley Alcoholism Society	590,339
Fraser Valley Regional Library	783,342
Fraser Valley Society for Children With Learning Disabilities	23,028
Fraser, D	2,600
Fraser, L, Dr	8,980
Fraserview Intermediate Care Lodge Co Ltd	630,571
Fraternal Order of Eagles	7,269
Frayling, L	33,214
Frazer, B	11,712
Freds Pharmacy Ltd	823,941
Free Methodist Church Daycare Centre	38,226
Freedman Shoes Ltd	8,822
Freeman, L	33,304
Freeman, R	36,973
Frei, K	44,531
Fremlin Emergency Home Co Ltd	180,474
Fresgo Inn Restaurant	3,735
Friedman, A	14,104
Friends of the BC Provincial Museum	15,000
Friends of the Schizophrenics Society Courtenay Chapter	13,575
Friendship House Hostel	129,137
Friendship House Nursery School	59,523
Friendship Place Daycare	6,967
Friesen, W H, Dr	71,808
Froese, C, Dr	13,394
Front Office Systems Inc	3,688
Frontiers Foundation	12,000
Fruitvale Pharmacy Ltd	107,038
Fry Society of B C, Elizabeth	1,723,573
Fuentebella, A	43,258
Fujibayashi, M, Dr	2,677
Full Gospel Christian Fellowship of Prince George	46,220
Full-Life Service Society, The	354,454
Fuller, M	27,702
Fuller, P, Dr	78,412
Fulton Centre, Margaret	163,898
Fung, D A, Dr	64,456
Fung, K K, Dr	83,013
Fung, L	2,500
Funk & B Funk, A	11,748
Fur Institute of Canada	9,200
Furby & S Furby, C	3,653
Fus, N	33,989
Future Focus Optical	8,097
Future Shop	3,320
G & H Marketing Enterprises	6,159
G & T Optical Ltd	5,108
G R Technical Training Institute Inc	6,150
Gabors Boots And Shoes And Repairs	2,581
Gabriola Island Homemakers Services	83,699
Gabriola Island Nursery School Society	2,128
Gaete, P	30,020
Gagne, A, Dr	19,722
Gainer, L	4,095
Gaiser, M	7,515
Gajan, E	11,803
Galambos, M, Dr	13,866
Galbraith, D, Dr	6,300
Galiano Golf & Country Club	5,913
Galiano Island Senior Citizens Association	7,011
Galiano Rod & Gun Club	17,000
Gallie, K A, Dr	12,320
Galloway Ellis Drugs (1965) Ltd	135,728
Ganden Dispensing Opticians, Ken	3,271
Gandham, S, Dr	9,911
Ganges Educational Society	8,153
Ganges Incorporation Study Committee	2,500
Gansner, J W	8,547
Gants Pharmacy	327,250
Garden Chapel Funeral Directors Ltd	12,204
Garden Hill Funeral Home Ltd	2,640
Garden Manor Intermediate Care Home	9,916
Garden Manor Intermediate Care Home (1984) Ltd	162,304
Garden Manor Rest Home	225,530
Gardner, W, Dr	30,543
Gardom Lake Rest Home	77,990
Garforth, J S, Dr	4,233
Gariepy, D	17,790
Garlane Pharmacy	957,545
Garlane Prescriptions	136,780
Garthe, G	32,417
Gaseous Fuels for Transportation	5,000
Gastown Hotel	2,093
Gastown Lodge	4,568
Gateway Consultants	68,858
Gateway Farm Society	179,469
Gateway House Society	892,213
Gaumont Residence	134,757
Gaumont, D G	6,359
Gauthier, G	2,487
Gauthier, M	3,374
Gauvin, J	15,170
Gavanski, M, Dr	26,722
Gavel, S E	53,410
Gawthrop, P C, Dr	17,442
Gear, M G	29,120
Geary & McKinney	79,360
Gebert, L	7,975
Gedak, G K, Dr	18,451
Gee, M, Dr	2,311
Gee, T M G, Dr	3,367
Gehring, R	20,900
Gelling, B, Dr	14,448
Gemmell, B	19,405
Geneau, P	2,441
Generation Ii Orthotics Inc	8,883
Gent, F	5,487
Gent, P	12,874
Gentles, J	7,009
George, R	2,305
German Canadian Benevolent Society Home	1,799,329
German Canadian Club	10,000
German, J	5,204
Gerritsen, P	9,410
Gerry, T D	7,467
Gerun Enterprises Ltd	3,239
Gervais, P	5,000
Gervasio, L A	22,699
Gessman, K	4,898
Getz & R Getz, C	34,395

	$
Ghaed, M A, Dr	7,394
Gibb, W J	30,000
Gibbs, W D	2,707
Gibsons & District Chamber of Commerce	5,500
Gibsons Public Library Association	6,927
Gidda, M	2,160
Giebelhaus, J	5,086
Giebelhaus, M	8,161
Gieringer, V, Mrs	8,147
Giesbrecht, K	6,500
Gignac & J Gignac, Y	41,034
Gilbert, A	43,676
Giles Associates Inc, L D	3,234
Giles, L, Dr	31,323
Gilks, S P	28,719
Gill, C	15,058
Gill, S	24,962
Gillespie, R	13,988
Gingell, C	13,841
Gingerbread Day Care	17,483
Gingerbread House Daycare	21,277
Gingerbread House Daycare (Surrey)	2,257
Ginter, S	18,518
Girl Guides of Canada B C Council	22,455
Giscome Portage Historical Society	83,333
Gitksan Wet-Suwet-En Education Society	36,317
Gittens, C	25,109
Gitwangak Volunteer Fire Department	2,250
Glacier Optical Ltd	5,884
Glacier View Lodge	1,186,038
Glacier View Lodge Adult Day Care	63,957
Glackman, W, Dr	64,524
Glad Residence	4,079
Glad Tidings Fellowship-Chilliwack	2,420
Glenaird Hotel Ltd	3,456
Glenayre Learning Centre Ltd	208,117
Glencross, L	3,139
Glendale Lodge Society	13,877,863
Glenhaven Memorial Chapel Ltd	63,383
Glenwarren Lodge Ltd	3,972
Glenwood Home	116,549
Godfrey, T K	20,988
Goh Ballet Society	5,000
Gold Bridge Community Club	3,333
Gold River Community Arts Council	3,115
Gold River Health Clinic Society	163,456
Gold Rush 86 Society	33,333
Goldberg, S, Dr	2,054
Golden & District Chamber of Commerce	3,500
Golden & District Home Support Society	161,772
Golden & District Search & Rescue Association	5,088
Golden Chapter of the Association, the for Retarded Children of BC	6,043
Golden Child Care Society	17,393
Golden Community Resources Society	64,720
Golden Drugmart Ltd	127,092
Golden Ears Retirement Centre, The	417,084
Golden Optical	4,348
Golden Years Guest Home	31,930
Golden, R, Dr	34,239
Golding, S L	8,370
Gong Pharmacy Ltd	89,308
Gonzales Pharmacy 1986 Ltd	582,124
Good Shepherd Daycare	21,058
Good Shepherd Rest Home Ltd	69,194
Goods, G F	5,154
Goodwill Enterprises for the Handicapped	112,322
Goodwin & E Daniels, R	83,704
Goosey Gander Day Care	2,725
Goosey Gander Kindergarten	4,144
Gordon Head Lawn Bowling Club	2,393
Gordon House Ltd	69,978
Gordon, C, Mrs	4,048
Gordon, J	19,212
Gordon, K	35,231
Gordon, M	2,992
Goresky, W V, Dr	107,806
Gorovenko, E	2,939
Gospel Debating Society	17,085
Gottfred, J	5,682
Government Business Development Association of B C	6,500
Government of the Northwest Territories	16,425
Goyert, P	14,225
Grace Lutheran Community Care	17,577
Grace Lutheran Day Care	11,521
Grace Lutheran Educational Services	4,056
Grace Pharmacy Ltd	166,511
Grade A Steak & Seafood Restaurant	2,449
Graham & B Saunders, D	10,772
Graham, D, Dr	109,778
Graham, G R	2,019
Gran & R Gran, E	18,276
Grand Forks & District Chamber of Commerce	4,000
Grand Forks & District Retirees Curling Club	3,500
Grand Forks & District Society for the Handicapped	39,475
Grand Forks Area Arts Council	5,205
Grand Forks Art Gallery	7,500
Grand Forks Public Library Association	20,227
Grand Forks Rural Fire Protection District	25,000
Grand Forks Slavonic Senior Citizens Society	2,618
Grand Forks Society for the Handicapped	12,000
Grand Forks Volunteer Firemens Benevolent Society	7,433
Grand Pharmacy	63,500
Grand Street Lodge	223,715
Grand-Vu Lodge Ltd	414,847
Grandview Care Home	270,682
Grandview Manor	333,927
Grandview Prescriptions	15,467
Grandview Terrace Childcare Center	84,211
Grandview Towers	1,094,726
Granisle Community Health Centre	3,608
Granisle Growth Society	147,746
Granisle Health Centre	107,934
Granisle Public Library Association	4,261
Granny Ys	8,690
Grant, F E	18,417
Granville Hotel	2,821
Granville Mall Optical Co Ltd	23,084
Graphic Arts Training Institute of B C	32,753
Graves, A	5,274
Gravonic, G	9,550
Gray, B	10,304
Gray, D	16,800
Grayling Inn	2,150
Greater Coquitlam Volunteer Bureau	16,459
Greater Kamloops Chamber of Commerce	6,250
Greater Nanaimo Chamber of Commerce	5,250
Greater Vancouver Employment Strategy Society	63,818
Greater Vancouver International Film Festival Society	10,000
Greater Vancouver Library Federation	1,541,280
Greater Vancouver Mental Health Service Society	7,978,981
Greater Vancouver Nursing Services Bureau Ltd	4,908
Greater Vancouver Weavers & Spinners Guild	5,000
Greater Vernon Museum & Archives	10,000
Greater Victoria Adult Day Care Centre Society	151,681
Greater Victoria Chamber of Commerce	7,000
Greater Victoria Child & Family Counselling Association	59,522
Greater Victoria Citizens Advocacy Society	33,945
Greater Victoria Citizens Counselling Centre	28,126
Greater Victoria Drug & Alcohol Rehabilitation Society	551,716
Greater Victoria Festival Society	10,000
Greater Victoria Foster Parent Association Regional Council	25,693
Greater Victoria Little League	9,895
Greater Victoria Multi-Cultural Womens Association	4,000
Greater Victoria Nursery School	12,013
Greater Victoria Nursery School Association	12,358
Greater Victoria Police Chorus	4,000
Greater Victoria Public Library	281,775
Greater Victoria Victim Services	18,929
Greater Victoria Volunteer Society	30,257
Greater Victoria Youth Orchestra Society	17,500
Green Clinic, F W	2,634
Green Gables Lodge	115,511
Green Lake Snowmobile Club	3,500
Green Memorial Home Society, F W, Dr	528,041
Green Thumb Theatre for Young People	46,344
Green, C	44,373
Green, H	13,064
Green, J E	23,318
Green, K	6,953
Green, L	24,238
Greene & P Greene, R	62,509
Greenfield, A, Mrs	39,986
Greenhaven Guest Home	256,245
Greenhill Farms	39,246
Greenidge Place	76,638
Greenidge, E	95,243
Greenough, J	10,000
Greenridge Place	80,778
Greenway Pharmacy	72,106
Greenwood & District Board of Trade	3,000
Greenwood Lodge	143,827
Greenwood Public Library Association	2,671
Greenwood, G	13,510
Greenwood, J	13,022
Greenwood, M	58,079
Grega, L	25,527
Gregoire, M B	10,624
Gresham Hotel	8,251
Grevers Enterprises Ltd	32,633
Grewal, M	2,376
Greyhound Lines of Canada Ltd	229,499
Griffin, D J, Dr	11,967
Griffith, C	76,524
Griffiths, L	19,509
Griffiths, P A, Dr	8,851
Grimard, L	39,253
Grinsted & B Grinsted, J	25,238
Grizzly Valley Saddle Club of Tumbler Ridge	30,579
Groenevelt, P	6,233
Grosek Family Care Home	28,616
Gross Enterprises Ltd	120,420
Groundbirch Recreation Commission	4,567
Group Care Services Inc	4,222
Grundison, R J	4,553
Gryde, C	33,899
Grzybowski, S, Dr	13,594
Guide-Outfitters Association of B C	14,000
Guilbault, K	23,995
Guildford Allergy Labs	4,146
Guildford Gardens Daycare	26,142
Guildford Pharmacy	156,841
Gulbranson & R Proulx, E	19,788
Gulf Islands Community Arts Council	5,695
Gulf Islands Intermediate & Personal Care Society	606,054
Gunn, C R, Dr	18,046
Guppy, W	2,000
Gusak, C	18,613
Gustafson, D	3,985
Gutierrez, C	18,838
Gyro Club of Kitimat	4,937
H & H Bus Lines (1971) Ltd	3,279
H A C Physical Handicapped Action Society	14,963
H T Thrift Parents Consultative Committee	3,223
Ha-Ho-Payuk Society	44,189
Haak, A	8,990
Haayer, E	3,300
Hadden, P	17,706
Hagen & L Hagen, S	74,198
Hager Limb & Brace (Kelowna) Ltd, Karl	10,116
Hairdressers Association of B C	9,408
Haist, S	7,171
Haladuick, S	23,517
Halcyon Community Home Society	429,788
Hale Optical Associates Ltd	54,522
Haley Park Revitalization Committee	133,334
Hall, J	10,170
Hallberg, B	25,046
Haller, A	12,891
Halliday, F W, Dr	7,737
Halliday, H L	2,647

SCHEDULE OF PAYMENTS

	$
Halliday, R. Dr	80,597
Halliwell, D	11,596
Hallman, A	6,374
Halpen, W	12,611
Halston-Depape, C	18,588
Halston, G	16,766
Haluschak, M. Dr	8,004
Halverson, R	11,952
Halversons Hostel Ltd	146,610
Hamaguchi, K	19,029
Hamilton, C	7,968
Hamilton, P	24,750
Hammerback, B	7,291
Hammerton, A	41,136
Hammond Funeral Services Ltd	3,248
Hammond, V	18,726
Hamner, B	3,367
Hampton Court	252,667
Hampton, D	5,352
Hancock & T Hancock, L	3,633
Handicapped Resource Centre	11,235
Handicrafts for Homebound Handicapped Persons Society	36,521
Handlen, C	77,496
Haney Intermediate Care Centre	908,128
Haney Pharmacy	31,567
Hang Gliding Association of B C	6,985
Hanley Dr P Gawthorp & Dr L Irvine, J, Dr	15,923
Hanley, J L. Dr	8,432
Hanna & D Hanna, B	9,064
Hansen, H	9,858
Hansen, J	3,321
Hansen, K	19,880
Hanson-Finger, A	2,511
Hanson, H	8,386
Hanson, I	5,163
Happy Acres Family Day Care	12,111
Happy Hobbit Child Care Society	7,326
Happy Life Centre Pre-School	30,665
Happy Tot Child Care Centre	15,610
Harasymow, N P	2,051
Harbour Light Miracle Valley	427,832
Harbour Publishing Ltd	2,000
Harbour Towers Hotel	7,498
Harbour View Daycare Centre	3,814
Harbourside Day Care	3,334
Harder, S	24,640
Harding, S	2,978
Hardonk, R	2,570
Hardy View Lodge	576,474
Hardy View Lodge Adult Daycare	17,898
Hardy, D	9,765
Hardy, D M	15,552
Harewicz & A Lidstone, R	43,945
Harlow, M	48,692
Harmony Day Care Centre	18,715
Harmony Hall Rest Home	141,618
Haro Park Centre Society	2,475,112
Haro Park Seniors Centre	19,000
Harris, D	102,690
Hart & G Hart, C	24,829
Hart Drugmart	176,229
Hart House Rest Home	98,794
Hart, B	24,065
Hart, D	31,373
Hartfield Family Care Home	3,019
Hartley Bay Band Council	50,000
Hartt, E	5,393
Harvest Drive Pharmacy	65,831
Harvey, M	34,222
Harvie, C	24,024
Harwood, E. Dr	30,939
Hastings Community Centre	2,422
Hastings Foursquare Day Care Centre	29,324
Hastings Medical Centre Pharmacy (1981) Ltd	253,304
Hastings Townsite Daycare Society	30,094
Hatfield Society	71,544
Hathaway, D	10,507
Hatton, D	16,984
Haven Guest Home	404,282
Haven Hill Retirement Centre	1,117,357
Haven Place Guest Home	63,402
Haven, The	115,008
Hawes, V P	8,889
Hawkins, D	10,784
Hawkins, M	6,718
Hawthorne Lodge	1,878,249
Haydamack, D	17,776
Hayden, H. Dr	49,360
Hayes, A M. Dr	19,723
Hayne, M	18,612
Haywards Thomson & Irving	3,246
Hazelmere Lodge	397,075
Hazelton & Area Home Support Service	77,604
Hazelton Public Library Association	9,897
Headlines Theatre Co	2,000
Headwork	21,730
Health Facilities Association	628,548
Health First Medical Supply Inc	3,351
Health Labour Relations Association of B C	106,330
Health Point Pharmacy	3,856
Healthcare Pharmacy	447,933
Healthside Pharmacy	30,872
Hearing Aid Supplies	146,290
Heaslip & Associates, A H	13,433
Heather House (1982) Ltd	329,224
Heather Rest Home	84,229
Heatherbelle Rest Home	95,799
Hedlund, M. Mrs	9,996
Heewan, D	3,078
Hegeman Home	59,315
Heiltsuk Tribal Council	21,937
Heinke, A	3,582
Heintz, L	12,944
Helens Grocery	13,895
Helgason, L	11,065
Hellon, C. Dr	95,945
Helping Hands Agency Ltd	293,351
Helping Hands Nursery School	2,155
Helping Hands Services Ltd	596,858
Hemlock Valley Volunteer Fire Brigade	20,000
Henderson, H E. Dr	7,713
Henderson, N	11,801
Henderson, R	20,831
Henley, A	3,579
Henne Travel	2,569
Henny Penny Nursery School & Day Care Centre	10,822
Henton, F	6,572
Herbert, G	2,500
Herdman, J P. Dr	53,589
Heritage Courtroom Committee	150,000
Heritage Festival Society	96,500
Hermanson, C	16,404
Hermosa Home	127,370
Herndl, P	30,625
Herrewynen, M	23,328
Hertzman, V O. Dr	18,672
Hesco Holdings Ltd	3,000
Hewett Productions Ltd	330,000
Hewitt, G	3,348
Hicks, J	12,594
Hicks, R N. Dr	6,408
Higginbottom, J A	10,069
Higgins, D. Dr	5,342
High Country Tourism Association	270,862
High Low Foods Ltd	3,159
High Street Rest Home	150,394
Highland Lodge	484,233
Highland Meadows Daycare	12,087
Highland Properties	73,884
Highland Valley Services	2,903
Highland Village Drugs	30,307
Highlands Pre School Centre Society	2,345
Hild, T	5,486
Hildon Hotel	2,144
Hill & Sons (1962) Ltd, George	3,091
Hill Travel Ltd	2,788
Hill Villa Rest Home	56,932
Hill, D	11,794
Hill, F	46,491
Hill, L	9,201
Hillcrest Family Daycare	3,556
Hillside Child Care Centre	18,607
Hillside House	58,335
Hillside Lodge Ltd	268,465
Hillside Place Preschool	2,142
Hillstead, J	32,103
Hilltop Pharmacy	35,190
Hilterman, E	8,284
Hilton Villa	1,121,406
Himelfarb, E. Dr	4,954
Hinds, G E	10,525
Hink-Quilt Irrigation Project	5,000
Hirschfield, C N	6,073
Hival Holding Ltd	3,266
Hixon & District Homemakers Society	42,793
Hixon Volunteer Fire Department	20,000
Ho Ho Allergy Lab	3,187
Ho, T M. Dr	5,680
Hobbit Hole Nursery School	16,565
Hochster, M	24,800
Hodgson Orthotics Ltd	379,011
Hodgson, J	5,330
Hodgson, M	2,223
Hodgson, R	8,562
Hoedeman Optical	2,583
Hoffart, M	15,341
Hoffman, J	9,170
Hogbin & C Hogbin, J	109,347
Hogg & D Hogg, R	5,311
Holberg Volunteer Fire Department	10,468
Holbrook House	24,584
Holden, J	4,845
Holland, E	15,505
Holland, R. Dr	68,317
Holliday, S. Dr	34,716
Hollyburn Pharmacy Ltd	1,017,367
Hollyburn Place	3,215
Holy Cross Parish	2,500
Home Monitor Systems	2,040
Homer Centre for the Handicapped, Garth	236,222
Hood, H	5,000
Hook Courtenay & Gail	17,205
Hooser, G	11,962
Hoover & C Hoover, L	25,200
Hope & District Chamber of Commerce	4,000
Hope Association for the Mentally Retarded	39,334
Hope Community Preschool Association	4,708
Hope Community Services Society	67,281
Hope Farm	10,000
Hope International Developing Agency	20,000
Hope Overture Concerts Association	2,166
Hope, C	2,233
Hopkins & C Hopkins, R	6,787
Hopkins, G	15,868
Hopkins, T M. Dr	12,479
Horbay, M	20,513
Hornby & Denman Home Support Society	52,983
Hornby Festival Society	2,500
Hornby Island Daycare Society	11,423
Horne, J	5,467
Horner & J Horner, V	19,324
Horner, V	7,088
Horniblow, B	17,742
Horse Council of B C	125,079
Horsefly Recreation Club	8,539
Horseshoe B C	4,210
Horvat, E	11,752
Hospitality Industry Education Advisory Committee	37,932
Hotel Georgia	9,723
Hotel Golden Crown	5,744
Hotel Meridien	5,240
Hotel Patricia	2,155
Hotel Regent	18,716
Hotz, P B. Dr	75,310
House of Concord	149,591
House of Vision	6,015
Houston Health Care Services Society	298,818
Houston Health Centre	27,885
Houston Homemaker Services	52,218
Houston Public Library Association	9,098
Houston, J E. Dr	2,046
Howaniec, W R. Dr	3,942
Howard House	3,226
Howard Society of B C (Kelowna), John, The	5,863
Howard Society of B C (Vernon), John, The	102,171
Howard Society of B C, John, The	660,449
Howard Society of Vancouver Island, John	204,070
Howatt, J A	2,490
Howe & Associates, E	109,519
Howe Sound Home Support Service Society	122,817
Howe Sound Pharmacy	121,102
Hoy Barge Ltd, Doug	28,250
Hrycenko, I	19,065
Hu, C	29,767
Huang, G. Dr	25,650

	$
Hub City Paving Ltd	405,671
Huband, D	2,500
Huber, M	35,689
Hubert, S	11,458
Hubs Pharmacy Co Ltd	7,227
Hudlicky, I J	106,020
Hudnall, C	233,216
Hudson Optical Ltd	8,448
Hudson Out of School Care	25,342
Hudsons Hope Health Care Society	142,157
Hudsons Hope Medical Clinic	21,257
Hudsons Hope Public Library Association	4,095
Huguenard, J	34,413
Huhn, D	5,007
Humphrey, R	8,248
Hung, J	6,964
Hung, J, Dr	69,769
Hunter, A	5,000
Hunter, D E	4,538
Hunter, J G, Dr	29,031
Hunter, K C, Dr	42,050
Hunter, M R	10,920
Hurry, S	28,121
Hurtig, J	12,302
Huscroft, C	2,845
Hutton, S	3,634
Hyatt, P	36,137
Hycroft Guest Lodge	111,339
Hyde Creek Volunteer Fire Department	20,000
Hyde, N	3,277
Hynes, M	18,338
Hythe Family Drugs	3,853
I C A S S I	2,000
I C L Food Services Ltd	1,115,505
I C S B World Conference 1987	20,000
I Care Daycare	10,780
I D S Management Ltd	303,834
I G A Foodliner	114,732
I G S Value Drug Mart	45,690
I Med Oxygen Ltd	7,539
I O O F 59 Orchard City Lodge	14,746
Icelandic Care Home Hofn Society	713,282
Ikea Ltd	3,000
Ilyus Stluliqul Pre-School	8,897
Imach, B	5,503
Imada, A S	8,445
Image Contact Lens Centre	7,640
Immigrant Services Society of B C	4,700
Impact Foods	2,677
Imperial Optical Co Ltd	19,761
Imperial Tobacco Ltd	18,169
Income Assistance and Handicapped Benefits	845,468,066
Indaya Society of Native Child Services	68,445
Independent Living Housing Society of Greater Victoria	79,320
Indian Arts & Crafts Society of BC	5,000
Indian Homemakers Association of BC	15,985
Infant Day Care Centre	7,682
Information Services Vancouver Society	34,870
Inglewood Lodge	935,187
Ingram Clinic Pharmacy	41,832
Inland Natural Gas Co Ltd	152,371
Inman Out of School Care Centre	2,725
Inmates Earnings	1,383,246
Innes, A	4,182
Innis, J M, Dr	12,904
Inskeep & R Miller, C	2,948
Institute of Communication Arts	2,169
Institute of Public Administration of Canada	18,000
Insurance Agents Association of BC	2,000
Interest Subsidy — Regional Hospital Districts	453,838
Interest Subsidy Recoverable — School Districts	949,234
Inter Pares	15,100
Inter-Cultural Association of Greater Victoria	2,094
Interaction	5,000
Intercultural Association of Greater Victoria	2,000
Intergovernmental Committee on Urban & Regional Research	32,298
Interior Behavioral Services Inc	74,906
Interior Health Care Services Ltd	625,502
Interior Indian Friendship Centre	10,000
Interior Native Alcohol Abuse Society	487,298
Interior Provincial Exhibition Association	10,000
Intermediary Management Ltd	2,387
International Association for the Transformation of Man	10,000
International Association Heat & Frost Insulators & Asbestos Workers Union	6,582
International Basal Ganglia Symposium	2,000
International Brotherhood of Painters & Allied Trades	3,290
International Commercial Arbitration	746,189
International Conference On Drilling Wastes	5,000
International Congress of Physiological Sciences	10,000
International Practical Shooting Confederation of Canada-BC Section	7,700
International Sports & Cultural Exchange Society	26,200
Intra Hagens Travel Service Ltd	9,310
Invermere & District Curling Club	3,400
Invermere & District Home Care Services Society	2,844
Invermere Business Association I B A	2,000
Invermere Public Library Association	19,809
Ioco I D A Pharmacy	10,610
Ironman Canada Triathlon Championship	2,000
Ironworkers Trade Improvement	33,916
Irving House Historic Centre	13,000
Irving, S	12,428
Irwin, D W, Dr	9,775
Irwin, S	17,507
Isaack, L	20,780
Ishtar Transition House Society	122,191
Island Chemical Dependency Society	39,270
Island Community Home Support Services Society	1,240,283
Island Medical Oxygen Ltd	3,011
Island Montessori House Society	5,694
Island Mountain School of Arts	10,000
Island Welding Supplies Ltd	3,397
Island 86 Society	50,000
Islander Hall Society	5,111
Isomura, T I, Dr	31,397
Ivanhoe Heritage Foundation	23,457
Ivanhoe Hotel	2,068
Ivens Service	60,027
Iwanik, B	11,173
J & D Vision	2,013
Jack & Jill Early Childhood Centre	13,671
Jack & Jill Nursery School	2,868
Jack & Jill Pre-School	7,862
Jack, E	38,789
Jack, F, Mrs	34,470
Jackman Manor	993,610
Jackson Group Inc, M, The	12,255
Jackson Group Living Home	29,990
Jackson, B	13,374
Jackson, M	4,663
Jackson, M J, Dr	22,187
Jackson, R	2,979
Jackson, R S, Dr	14,036
Jackson, W E	2,924
Jacobs Ladder Child Care Center	55,820
Jacobs, T	4,682
Jacobsen, M	28,980
Jacobson, S H, Dr	20,610
Jagt & S Jagt, R	43,725
James Bay Athletic Association	20,000
James Bay Child Care Society	22,222
James Bay Community Resources Board	28,776
James Bay Community School Daycare	40,552
James Bay Group Home Society	12,733
James Bay Health & Community Services Society	134,676
James Bay Home Support Services	335,362
James Bay Lodge	2,961,235
James Bay Pre-School	3,767
James Mens Wear Ltd	5,832
James, C	9,997
Jamieson Dance Society, Karen	26,000
Janas Daycare Centre (1980) Ltd	27,864
Janeway	192,293
Janousek & C Janousek, G	5,406
Janousek, C	17,653
Jantzi, J	4,325
Janzen & E Janzen, C	21,410
Jarvis, D	22,983
Jasper Crescent Daycare	28,805
Javer, A K, Dr	45,874
Jaworsky, L	40,199
Jays Pharmacy Ltd	65,236
Jean, P, Dr	34,750
Jeck, E W, Mrs	23,904
Jedrzejek, M	3,000
Jeffrey, B	7,632
Jeffries, E, Dr	11,150
Jennings & R Blennerhassett, S	117,200
Jericho Pharmacy Ltd	228,517
Jerome Commemorative Society, Harry	17,000
Jeronimus, K	7,441
Jessa Optical Shop	7,857
Jewer & R Jewer, L	15,074
Jewer, L	10,546
Jewish Home for the Aged of B C	6,394
Jiminy Cricket Pre-School	2,928
Jinks, L K, Dr	3,786
Jnet August	3,545
Job Trac Program	2,970,000
Johannesen International School of Arts	176,250
Johl, N	13,943
Johns, N	18,862
Johnson & Earle	11,876
Johnson in Trust, J	8,000
Johnson, D	2,600
Johnson, J	6,656
Johnson, K	52,368
Johnson, L	38,361
Johnson, P, Dr	32,542
Johnston & B Johnston, M	102,447
Johnston Terminals & Storage Ltd	3,301
Johnston, C	21,833
Johnston, G	13,307
Joint Apprentice & Trade Improvement Committee of the Sheet Metal Industry	113,608
Joint Apprenticeship & Journeymen Retraining Committee	63,751
Jokisch, J W	21,074
Jones Adult Day Care, David Lloyd	104,911
Jones Specialized Residential Care	60,129
Jones, C	11,496
Jones, M	3,042
Jones, W A, Dr	4,527
Jorgensen, M	21,021
Josephine Care Home Inc	166,608
Jost, H	5,500
Juan De Fuca Chamber of Commerce	6,750
Juan De Fuca Coho Swimming Club Team	10,045
Juan De Fuca Hospital Society-Adult Day Care	69,656
Juan De Fuca Senior Citizens Association	33,000
Jubilee Care Society	20,149
Jubilee Funcare	21,295
Jubilee Home Society	1,169,117
Jubilee Prescriptions	352,820
Jul-Mar Enterprises Ltd	101,453
Julliard School	5,100
Jumpstart Performance Society	5,000
Junior Forest Warden of B C	5,051
Just, K	9,594
Justice Institute of B C	2,015,802
K G Narrische Garde V A C	2,000
K Mart Canada Ltd	23,857
K Mart Drugs	463,231
K S Transportation Ltd	2,208
Kaatza Day Care Centre	18,128
Kaien Childrens Adventure Centre	19,704
Kaien Ford Sales Ltd	2,977
Kajaks Track & Field Club	69,576
Kakawis Family Development Centre	272,537
Kaleidoscope	12,875
Kaleidoscope Theatre Productions	48,456
Kamloops & District Fish & Game Association	3,700
Kamloops Amateur Boxing Club	5,500
Kamloops Amateur Radio Club	9,567
Kamloops Cariboo Regional Immigrants Society	2,466
Kamloops Child Development Centre	40,254
Kamloops Child Development Society	104,328

	$
Kamloops Christian Hostel	270,937
Kamloops Community Music School	2,500
Kamloops Community Ymca-Ywca	94,260
Kamloops Curling Club	5,399
Kamloops Exhibition Association	6,000
Kamloops Festival Concert Society	2,500
Kamloops Home Support Services Association	1,405,953
Kamloops Home Support Services Associations-Desmond House	37,729
Kamloops Indian Band	57,437
Kamloops Infant Development Society	61,721
Kamloops Intercare Society	15,458
Kamloops International Baseball Tournament	14,484
Kamloops Judo Society	5,561
Kamloops Meals-On-Wheels Society	2,500
Kamloops Minor Hockey Association	12,738
Kamloops Museum Association	20,500
Kamloops Optical (1973) Ltd	2,290
Kamloops Personal Care Home Ltd	120,063
Kamloops Public Art Gallery	31,000
Kamloops Regional Correctional-centre	2,734
Kamloops Sandpipers Baseball Club	2,000
Kamloops Sexual Assault Counselling Centre	39,750
Kamloops Society for Alcohol & Drug Service-Counselling Service	150,431
Kamloops Society for Alcohol & Drug Services-Detox Program	561,079
Kamloops Society for the Mentally Handicapped	1,221,566
Kamloops Symphony Society	28,000
Kamloops Track & Field Club	3,193
Kamloops United Church Pre-School	4,201
Kamloops Youth Resources Society	837,979
Kamloops Youth Soccer Association	3,190
Kampman & A Kampman, L	13,728
Kan Pharmacy Ltd	111,899
Karate B C	19,550
Karlebach, D G	3,168
Karmel & C Karmel, J	18,517
Karmel, J	33,480
Karpoff & B Karpoff, S	31,285
Karsai, H. Dr	10,392
Kaslo & District Home Support Service Society	143,596
Kaslo Drugs (1980) Ltd	104,103
Kaslo Public Library Association	5,764
Kasumovic, J	3,714
Katalin Rest Home	102,610
Katelyn Consultants Ltd	22,770
Kauth & E Kauth, H	17,550
Kauth, H	7,776
Kazanowski, G F	2,500
Keats Camps	2,411
Keefer Laundry Ltd	37,424
Keeginaw Nursery School	2,345
Keelaghan & D B Laflamme, C	73,985
Keenan, T	11,027
Keir & Son Surgical Ltd	185,664
Keith, S	5,454
Kellers Pharmacy	153,892
Kelly Douglas & Co Ltd	11,569
Kelowna & District Arts Council	14,565
Kelowna & District Boys & Girls Club	26,915
Kelowna & District Safety Council	35,000
Kelowna & District Society for the Mentally Handicapped	701,913
Kelowna Art Gallery Association	16,500
Kelowna Campus Day Care Society	35,684
Kelowna Centennial Museum & National Exhibit Centre	55,000
Kelowna Chamber of Commerce	5,250
Kelowna Community Development Society	262,727
Kelowna Family Day Care Society	38,496
Kelowna Family Service Centre Society	17,937
Kelowna Fish & Game	2,700
Kelowna Gospel Mission	155,808
Kelowna Group Living Home Society	125,744
Kelowna Home Support Society	841,003
Kelowna Society for Christian Education	113,998
Kelowna Surgical Supplies	5,133
Kelowna Youth Resources Society	24,000
Kelsey & J Kelsey, I	76,280
Kemano Community Association	7,000
Kemano Public Library Association	3,273
Kemlo, D	8,139
Kemp, F	17,567
Kemp, J	8,143
Kemp, L	9,392
Kemp, R	4,355
Kempf, O	6,965
Kendrick-Twidale Optical	9,460
Kendrick, T A	7,776
Kenmar Transportation Services Inc	2,377
Kenna Pharmacy	108,959
Kennedy Travel Service Ltd	12,937
Kennedy, D	23,649
Kennedy, D B, Dr	37,115
Kennedy, J S, Dr	18,086
Kennedy, L	42,032
Kennedy, Y	14,365
Kenning, I S, Dr	45,058
Kensington Community Centre	2,006
Kent Place Drugs	177,258
Kent-Harrison Arts Council	6,725
Keremeos & District Home Support Services	131,687
Keremeos Diagnostic & Treatment Centre	119,840
Keremeos Pharmacy Ltd	268,804
Keremeos-Cawston Sportsmans Association	19,466
Kern, M	15,552
Kernohan-Upton & R Kernohan-Upton, E	40,130
Kerr & D Kerr, E	19,303
Kerr, C	30,564
Kerr, C G, Dr	97,518
Kerrisdale Community Centre Society	200,000
Kerrisdale Out of School Care Society	3,232
Kerrisdale Pharmacy	840,852
Kersley Community Association	20,000
Kesteven, C B, Dr	2,169
Kettle Friendship Society	72,051
Kettyls, G D, Dr	82,941
Kevin Lodge	144,585
Khalsa Diwan Day Care	8,670
Khoshnevis, M. Dr	2,002
Kiatransit	11,293
Kiddie Kobbler Shoes Ltd	5,410
Kiddie Lane Day Care (Burnaby)	30,187
Kids Only Daycare Ltd	3,168
Kids Place Early Childhood Centre	27,591
Kids Place, The	5,798
Kilpatrick, D L	49,178
Kimberley & District Chamber of Commerce	3,000
Kimberley & District Home Support Service Society	309,888
Kimberley Arts Council	2,980
Kimberley Community Development Society	2,000
Kimberley Curling Club	25,129
Kimberley Golf Club	16,666
Kimberley Knights Junior Hockey Club	3,493
Kimberley Pipe Band 60th Anniversary Committee	5,000
Kimberley Public Library Association	17,614
Kimberley Special Care Home Society	806,860
Kimberly Chapter of the Society for Promotion of Environmental Control	5,000
King & V King, J	6,343
King Edward Motor Hotel	14,948
King George Highway Hotel	8,038
King George Medic Pharmacy	155,646
King Training Conference Centre	25,000
King, L	31,262
Kinghaven Halfway House	26,106
Kingsway Christian Childrens Centre	51,973
Kingsway Manor Ltd	270,063
Kingsway Medic Pharmacy	299,379
Kingswood Manor	182,998
Kinney, I G	26,930
Kinney, J	19,404
Kinsmen Child Development Centre	9,170
Kinsmen Club of Aldergrove	50,000
Kinsmen Club of McKenzie	2,465
Kinsmen Club of Nelson	21,089
Kinsmen Club of Prince George	131,316
Kinsmen Club of Quesnel	7,264
Kinsmen Club of Salmon Arm	12,844
Kinsmen Club of Squamish	6,058
Kinsmen Club of Summerland	30,515
Kinsmen Club of White Rock	7,697
Kinsmen Place Lodge	1,699,699
Kinsmen Rehabilitation Foundation of B C	18,949
Kinsmen Retirement Centre	1,412,929
Kinsmen Retirement Centre Adult Day Care	74,200
Kipp-Mallery Pharmacy	537,440
Kirby Kare Lodge Inc	146,325
Kirby, A	32,909
Kirkbright & N Kirkbright, J	45,868
Kirkby, F	18,615
Kirkham & H Kirkham, V	30,309
Kirkham, C	6,777
Kiro Manor	949,510
Kirschmann, H	3,850
Kirson, S R, Dr	8,017
Kirstine, W D, Dr	6,907
Kiskatinaw Fall Fair Association	5,000
Kispiox Band Recreation Commission	5,000
Kitac Enterprises Ltd	9,280
Kitamaat Village Council	4,602
Kitchener out of School Care Society	8,480
Kitimat Association for Mentally Handicapped People	16,272
Kitimat Centennial Museum Association	8,800
Kitimat Chamber of Commerce	3,000
Kitimat Child Development Centre Association	136,957
Kitimat Community Arts Council	4,165
Kitimat Community Services Society	49,012
Kitimat Daycare Centre	4,771
Kitimat Home Support Service Society	71,245
Kitimat Lions Foster Home Association	11,376
Kitimat Minor Hockey Association	3,152
Kitimat Public Library Association	21,527
Kitsilano Area Child Care Society	24,895
Kitsilano Day Care Centre	43,719
Kitsilano Inter-Neighbourhood Development Society	934,136
Kitsilano Neighbourhood House	12,900
Kiwanis Care Homes Ltd	1,187,442
Kiwanis Club of Prince George	12,204
Kiwanis Club of Summerland	4,866
Kiwanis Club of Victoria	20,473
Kiwanis House Society	351,141
Kiwanis Intermediate Care Society of New Westminster	1,028,235
Kiwanis Intermediate Care Society of New Westminster-Chimo Project	45,545
Kiwanis Ladies Auxillary	6,000
Kiwanis Villa Society of Victoria	501,490
Kiwanis Village Adult Day Care Centre	3,828
Kiwanis Village Care Home	447,166
Kiwanis Village Lodge	1,346,643
Kiwassa Neighbourhood Services	79,309
Klassen, B, Mrs	10,692
Klee Wyck Childrens Centre	44,160
Klein & Associates Inc, H	81,050
Kleinschmeidt, E	11,430
Klemm, E	30,986
Klemtu Recreation Hall Committee	6,000
Klienwachter, A	72,335
Klingspon, R M	4,651
Klinka, J, Dr	38,280
Klughart, M	7,684
Klynsoon, H	6,145
Knight & C Knight, T	31,790
Knight & T Knight, S	75,632
Knight St Planned Parenthood Clinic	3,084
Knights of Columbus	19,177
Knights of Columbus Fernie	3,230
Knights of Columbus Nanaimo	6,512
Knights Pharmacy Inc	314,614
Knittle, K	5,392
Knowledge Network of the West	4,616,353
Knowles, J, Dr	19,520
Knowltons Drug Store	193,780
Knox, M I	8,554
Knudskov, I	18,258
Koch, K	17,782
Koch, W J	10,806

	$
Kockums Cancar Inc	2,500
Koczapski, A	81,297
Koebe, J	3,440
Koecher, D	21,595
Koehler & M Koehler, P	49,339
Koepke, I	20,344
Koepke, R	15,334
Kohler & C Reed, E	59,725
Kokanee Travel Ltd	19,612
Kokomo Nursery School	3,373
Kolbuc & Associates	26,028
Koluc & Associates	3,618
Kolumbia Inn Daycare Society	23,798
Komm, R W, Dr	7,197
Konechy, M	7,575
Kong, S M, Dr	69,647
Konieczna, H M, Dr	2,364
Kontaxopoulos, G, Dr	11,758
Kootenay Boundary Regional Fire Services	28,853
Kootenay Chamber Orchestra Association	7,500
Kootenay Columbia Child Care Society	165,625
Kootenay Country Tourist Association	261,955
Kootenay Livestock Association	20,000
Kootenay Museum Association & Historical Society	5,000
Kootenay Society for Handicapped Children	212,882
Kootenay Society for the Handicapped	561,551
Kootenay Society for the Handicapped (Castlegar)	595,405
Kootenay Society for the Handicapped (Cranbrook)	205,148
Kootenay Society for the Handicapped (Cresteramics)	69,218
Kootenay Society for the Handicapped (Creston)	959,525
Kootenay Society for the Handicapped (Trail)	309,043
Kopas Store, Cliff	3,349
Kopeck, L	8,464
Kopernik Lodge	937,335
Kornak & Hamms Pharmacy	164,922
Kornet & J Kornet, J	35,635
Kornet, J	37,224
Kort, B	8,815
Kovacs, M C, Dr	11,816
Kovits, E	2,500
Kowall, C	5,000
Kripps Pharmacy Ltd	94,398
Krolls Surrey Pharmacy Ltd	307,646
Krueger, S	5,000
Krywaniuk, L	40,735
Ksan Association	10,500
Ksan House Society	179,949
Kubinski, C	30,701
Kuchapski, D	22,943
Kuchenmuller, M	25,740
Kuhn & P Kuhn, T	32,116
Kuipers Holding Ltd	2,700
Kurbatoff, G	22,388
Kurbis, E	3,724
Kurklevy, J	6,277
Kutenai Theatre Energy Society	8,500
Kuz, G	13,560
Kuzma, J	17,857
Kuzminski, E	22,600
Kwasnek, M M	8,955
Kyle, J L, Dr	56,280
Kyszka, D	4,277
L & P Services Ltd	8,800
L & S Optical	2,773
L Chaim Adult Day Care Society	52,600
La Federation Des Franco Colombiens	15,285
La Rosa De Matsqui Rest Home Ltd	182,258
Labounty, F	3,300
Labounty, I	86,442
Labro Levi-Alpine Lodge	125,860
Labro Manor	98,321
Labron Mobility Aids Ltd	23,199
Lac La Hache O A P O 176	4,907
Lack, M, Dr	17,783
Lacroix, A	16,326
Lacroix, C	31,761
Ladd, K	14,943
Ladhani, A, Dr	16,667
Ladmore & L Ladmore, D	69,166

	$
Ladner Medical Pharmacy	24,587
Ladouceur, S	14,464
Lady Minto Homemaker Society	129,605
Ladysmith Nursery School Society	5,672
Lafleur, S	2,000
Lajeunesse, E M	9,983
Lake Babine Band	8,100
Lake Cowichan Fish & Game	5,200
Lake Cowichan Water Ski Club	2,065
Lake Windemere & Dist. Rod & Gun Club	5,928
Lakeside Clinical Pharmacy Ltd	943,290
Lakeview Church Day Care Centre	36,025
Lakeview United Church	2,500
Lakewood Funeral Home Ltd	9,142
Lakewood House Rest Home	60,009
Lamb & D Lamb, K	74,976
Lamberg, G	16,732
Lambert-Kipp Pharmacy Ltd	125,519
Lambier, B	2,052
Lamboo, B	9,998
Lament, R	47,593
Lamont, H W, Dr	13,935
Lampitt, J	6,694
Lancaster Medical Supplies & Prescriptions	913,181
Lancour, L	2,870
Landry, C	9,009
Lang, E	14,906
Lang, L	25,731
Langara Pharmacy Ltd	240,596
Lange, G	61,006
Langford I D A Pharmacy	224,460
Langham Cultural Society	8,760
Langley Adult Day Care Centre Society	102,101
Langley Arts Council	12,470
Langley Association for the Handicapped	289,343
Langley Association for the Handicapped (Bridge Achievement Centre)	124,593
Langley Centennial Museum & National Exhibition Centre	21,000
Langley Chamber of Commerce	7,000
Langley Community Music School	19,000
Langley Economic Development Commission	36,378
Langley Family Services Association	131,083
Langley Home Support Service Society	708,782
Langley Judo Club	2,700
Langley Pre-School Developmental Association	78,336
Langley Senior Citizens Resource Centre Society	11,763
Langley Special Care Home Society	2,326,336
Langley Stepping-Stone Rehabilitative Society	37,625
Langley, L	2,397
Lansdowne Campus Day Care Centre	44,641
Lansdowne Grove Daycare	25,018
Lansdowne Seniors Centre Society	50,000
Lantzville Volunteer Fire Department	20,000
Lapic, T	5,256
Larch Hills Water Users Community	24,498
Larche Greater Vancouver	104,330
Larche Greater Vancouver Camp	3,951
Larche Victoria	124,421
Laren House Society	22,987
Laroy, R W	32,227
Larson, T	9,773
Latorre, R A	43,334
Latte, R	28,021
Lauberge Group Accomadation	2,139
Laughton, J I	3,316
Laughy, L	4,326
Laurel House Society	627,952
Laurel Lodge Ltd	194,412
Laurel Prescriptions	281,483
Laurier Court	170,450
Laurin, L	37,862
Lavelle, P, Dr	60,348
Lavington Community Hall Society	27,500
Lavoie, L K	27,605
Law Court Inn	2,330
Lawrence Inc, M, Dr	23,062
Lawrence, J	2,430
Lawrie & R Lawrie, C	70,299
Lawson Travel, P	5,875
Laxton, C A	13,073
Laye, R, Dr	20,340

	$
Lea, G W, Dr	4,943
Leahy & K Leahy, G	16,336
Leahy, F	4,008
Leahy, K	5,487
Lear, C S C, Dr	17,349
Learning Place, The	6,447
Learning Tree Daycare	73,904
Lebbetter, T A, Dr	2,820
Leberge, L	6,680
Leclair, R	22,175
Lecomie Vineyards	18,300
Lecomte, D	47,832
Ledahl, J	11,952
Lee & J Lee, G	13,656
Lee & M Lee, A	28,920
Lee Valley Tools Ltd	3,017
Lee, A	2,184
Lee, A H J	25,106
Lee, C A	2,730
Lee, D	2,000
Lee, D G	2,500
Lee, G	9,176
Lee, R	6,316
Lee, W, Dr	46,542
Lees Pharmacy	93,825
Lees, A	3,322
Lef-Sands Properties Ltd	11,041
Lefimil & A M Lefimil, M	12,785
Lefimil & E Lefimil, B	22,587
Lefimil, B	3,195
Leflufy Enterprises Ltd	234,337
Legal Services Society of B C	17,944,440
Legault, T	17,240
Legear & T Legear, S	20,785
Leghorn, J	29,535
Legislative Dining Room Account	70,000
Leigh Square Pharmacy	190,902
Leighton, H	10,000
Leischner, C	31,924
Lemire, R	35,000
Leno, F	10,336
Leong Furniture Manufacturing Ltd	2,280
Lepp, V A, Dr	7,129
Leroy, M	11,690
Leslie Ltd, E	2,167
Leslie, B	17,250
Leszczuk, J	14,618
Letendre, L	6,784
Lethbridge Rehabilitation Home	9,116
Levesque, J	15,530
Lewis, V	3,963
Ley, R G, Dr	29,365
Liang, F	2,099
Liang, F N, Dr	70,356
Liang, R, Dr	60,475
Liddle & D Liddle, R	18,717
Life Choices Ltd	181,943
Lifeline Society, The	617,983
Lifescan Medical Products Ltd	4,716
Lifestream Natural Foods Ltd	2,088
Lifeworks Family Care Home	25,606
Liggatt & T Liggatt, B	21,822
Lilliput Daycare Society	11,057
Lillooet Funeral Home	3,365
Lillooet Helping Services Society	8,200
Lillooet Homemakers Service	52,738
Lillooet I D A Pharmacy	57,938
Lillooet Intercare Society	292,448
Lillooet Trail Plunket Society	17,664
Lillos, N M	5,179
Lim, M E, Dr	27,664
Lincoln Centre Optometric Clinic	8,986
Lincoln Court Pharmacy	104,560
Lincoln Pharmacy	102,109
Linden House	46,996
Linden Lodge	326,585
Lindley, T	2,250
Lindsay, J	21,950
Linford, A, Dr	50,162
Ling, R	5,000
Lingard Pharmacy Ltd	141,244
Linlih Rest Home	122,956
Lions Bay Library	3,320
Lions Club Empress-Victoria	2,596
Lions Club of Comox Valley	2,271
Lions Club of Cranbrook	6,667
Lions Club of Fort St James	11,355
Lions Club of Fort St John	2,614
Lions Club of Golden & District	5,060
Lions Club of Houston	3,184
Lions Club of Lake Windermere	3,475
Lions Club of Langley	2,248

	$
Lions Club of Lynn Valley	12,174
Lions Club of Mayne Island	4,537
Lions Club of Port Edward	2,355
Lions Club of Semiahmoo	8,613
Lions Club of Wasa & District	2,309
Lions Club of Westbank	77,971
Lions Gate Lodge	150,927
Lions Paraplegic Lodge	54,267
Lister, B	18,540
Little Beach Day Care Centre	44,354
Little Children Nursery School	3,554
Little Fawn Day Care	38,161
Little Flower Day Care Society	21,467
Little Friends Preschool	3,146
Little Jack Horner Child Centre	14,147
Little Mountain Neighbourhood House Child Development Centre	11,238
Little Mountain Neighbourhood House Society	461,063
Little Mountain Residential Care & Housing Society	199,762
Little Peoples Daycare	8,004
Little Peoples Nursery & Day Care (I&II)	44,404
Little Peoples Place	20,156
Little Rascals Daycare Ltd	46,573
Little Spot Restaurant	9,875
Little Swiss Inn	17,502
Little Triumphs Preschool	2,145
Little, G	2,051
Littlejohn, J	4,340
Livestock Protection Act Compensation	5,661
Living is for Everyone Resources Center Society	6,583
Lloyds World Travel Service of Canada Ltd	39,037
Lo-El Ladies Shoppe	3,264
Lo, F D Y, Dr	30,626
Lo, P, Dr	10,722
Lobb, P M	3,058
Lobel Orthopaedic Shoe Mfg	8,747
Lobro Manor	66,085
Lockhart, J	15,506
Locks Prescription Pharmacy Ltd	604,076
Logan Lake Arts Council	2,235
Logan Lake Golf Society	60,000
Logan Lake Health Care Society	130,221
Logan Lake Pharmacy I D A	8,041
Lohrasbe, S, Dr	116,622
Loma Residence Association	333,604
Lomax, S, Dr	28,948
London Drugs Ltd	4,578,399
London Optical Ltd	66,073
London Street Day Care Centre	29,050
Lone Butte Rod & Gun Club	6,033
Lone Butte-Horse Lake Volunteer Fire Department	20,000
Long Super Drugs	193,572
Longacre, D	4,916
Lonsdale Creek Day Care Centre	21,259
Lonsdale Creek Daycare Under 3s	31,724
Lookout Emergency Aid Society	564,502
Loon Lake Road Community Recreational And Agricultural Society	10,000
Lord Roberts Out of School Care	9,849
Lorint, F	18,032
Lotzer, J M	2,104
Lougheed Optical	3,635
Louie Inc, D F, Dr	14,778
Love & R Hagar, K	17,197
Loverin, M, Dr	10,396
Low Cost Optical	11,466
Low, R, Dr	4,097
Lowan & J Lowan, A	82,713
Lowe, A A, Dr	5,107
Lower Fraser Valley Cerebral Palsy Association	1,291,983
Lower Fraser Valley Exhibition Association	10,000
Lower Fraser Valley Habiliation & Vocational Society for Retarded Persons	535,078
Lower Mainland Activity Coordinators Association	2,000
Lower Mainland Association for Parent Education & Assessment	157,080
Lower Mainland Ceramic Tile	2,016
Lower Mainland Community Housing Registry Society	5,085
Lower Mainland Society for Rehabilitation Residences	113,018

	$
Lower Mainland St Leonards Society	1,543,236
Lower Nicola Community Association	8,220
Lower Similkameen Services Society	7,057
Ltc Pharmacy Service Ltd	231,093
Lubiks Restaurant	7,658
Lucas, M	7,745
Luciano Fabian Day Care	20,778
Lucky Lodge	5,619
Ludditt & R Ludditt, K	5,639
Luke, E, Dr	15,323
Lum, K D, Dr	14,606
Lum, V J, Dr	2,343
Lumby & District Minor Hockey Association	7,000
Lunderville, P, Dr	19,906
Lundstrom, A	6,527
Lunn & D Lunn, T	11,289
Luso Canadian Association	90,000
Lust, C	5,387
Lustig, S D, Dr	42,211
Luther Court Society	878,657
Luther Home for Youth	8,468
Lutz, S	2,299
Lyle, C	7,691
Lynch, J	6,938
Lynch, W	2,000
Lynn Daycare Centre, Grace	11,240
Lynn Valley Day Care	6,316
Lynn Valley Lodge	965,586
Lynndale Lodge	99,752
Lysak, H	8,609
Lyttle Peoples Place	12,204
M & O Services Ltd	183,550
M G Vision Care Inc	18,618
M S A Association for the Retarded	121,110
M S A Halfway House Society	393,622
M S A Manor Home	396,081
M T C College Vancouver Ltd	2,780
M V Anastasis	60,000
Maars, J	4,841
Maberry, S	23,970
MacAdam, D M, Dr	29,026
MacAndrew Lodge	527,643
MacArthur, A	19,852
MacArthur, J	7,646
MacCulloch, J	13,219
MacDonald Pharmacy	169,301
MacDonald, J	2,706
MacDonald, M, Dr	21,174
MacDonald, S	3,713
MacDonald, V	9,265
MacDonalds Prescriptions	1,433,396
MacFarlane, A	28,796
MacGregor & B MacGregor, R	5,683
MacGregor, M	65,685
Machinists Trade Advancement Fund	11,146
MacIntyre, J, Dr	58,987
MacIsaac, J	33,071
MacKay & Partners	3,415
MacKays Funeral Services Ltd	3,542
MacKays Prescriptions Ltd	2,933
MacKenzie Chamber of Commerce	3,000
MacKenzie Co-op	6,793
MacKenzie Commemorative, Alexander Pharmacy	19,283
MacKenzie Community Arts Council	3,100
MacKenzie Counselling Services	107,083
MacKenzie Drugs	139,023
MacKenzie Furniture	2,478
MacKenzie Golf Club	13,035
MacKenzie Public Library	11,242
MacKenzie Trail Association, Alexander	5,000
MacKenzie Travel Service	3,425
MacKenzie, J D	4,611
MacKie & N J MacKie, G L	26,400
MacKie & S MacKie, B	24,255
MacKie Nursing Homes	944,309
MacKie, J W, Dr	23,640
MacKie, S	16,428
MacKlem Home, Caroline	132,699
MacKlin, V M	7,226
MacKney, B	2,000
MacLean & D J MacLean, B	14,966
MacLeods	6,633
MacPherson, D I	41,216
MacPherson, E C, Dr	6,200
MacTavish, J N, Dr	29,509
MacVicar, A S, Dr	5,697
Maddess, R J, Dr	72,981
Madrona Exposition Centre Society	2,600

	$
Madryga, F, Dr	5,842
Madsen Vineyards	10,175
Madson, D	6,017
Maerzke & G Maerzke, H	18,188
Magaw House	164,750
Magee Pharmacy	174,933
Maglio Building Centre	40,060
Mah, L J, Dr	10,493
Maijer, R, Dr	21,514
Maillardville United Pharmacie	185,455
Main Drug	301,286
Main Hotel	2,355
Main, G	2,500
Mainland & C Mainland, D	24,282
Mainland, C	3,360
Mainline Co-op Pharmacy	27,059
Mainstream Society	650,793
Mais, L	26,659
Major Supply Ltd	3,000
Makanji Jewellers, B	2,600
Makepeace, C	15,136
Malahat Review, The	5,000
Malaspina Child Development Society	49,551
Malaspina College Bookstore	3,860
Malaspina Lodge	1,230,113
Malaspina Printmakers Society	11,500
Malkin & Pinton Industrial Supplies	2,828
Malkin, Y, Dr	10,865
Mall Haven Hotel	9,843
Maltais, N	12,096
Manahan, E	15,552
Mandarin Drugs	355,568
Manke, E	18,326
Manley, M	25,337
Mann Pharmacy Ltd, A R	363,023
Mann, R M, Dr	4,713
Manness, M	10,000
Manns Clinic Pharmacy	210,942
Manns Prescription Pharmacy	251,558
Manuela Corriveau Villa	40,965
Mapes Blackwater Sob Lake Community Club	12,652
Maple Bay Rowing Club	3,000
Maple Leaf Drugs I D A	132,465
Maple Leaf Guest Home	76,246
Maple Pharmacy	202,931
Maple Ridge Agricultural Association	6,000
Maple Ridge Arts Council	6,310
Maple Ridge Day Care	25,460
Maple Ridge Family Education Centre	35,326
Maple Ridge Funeral Chapel	4,831
Maple Ridge Greenhouses Ltd	22,300
Maple Ridge Intermediate Care Ltd	291,411
Maple Ridge Rcmp Veto Vandalism Program	2,360
Maple Ridge Treatment Centre	425,208
Maple Ridge-Pitt Meadow Chamber of Commerce	8,902
Maple Ridge-Pitt Meadows Community Services Council	332,754
Maple Tree/I Erable Preschool	3,045
Maplewood Daycare	16,686
Maplewood Manor	414,826
Maplewood Out of School	20,266
Marble Arch Hotel	3,758
Marcanio & R Marcanio, F	5,255
Marcus, P	9,775
Marcuse Dance Projects Society, Judith	36,000
Marcy, M	2,137
Mardor Residence	37,931
Mardor Rest Home	73,750
Maria Montessori Academy	34,875
Marigold Daycare Centre	19,675
Marigold Out of School Program	24,504
Marigold Play School Daycare Centre	99,612
Marine Technology Society	2,000
Marineview Personal Care Housing Society	198,995
Mariposa Stores Ltd	2,992
Maritime Museum of B C	47,500
Mark Memorial Services	2,991
Mark, B	8,383
Mark, R	6,782
Markopoulos, P	5,589
Marks Plaza Pharmacy	320,841
Marks Work Wearhouse	17,382
Marlin E-Z-E Travel	14,425

	$
Marlin Travel	8,864
Marpole Oakridge Area Council	219,781
Marpole Richmond Sportsman Association	39,985
Marpole-Oakridge Day Care Centre	12,712
Marpole-Oakridge Seniors Program	109,031
Marpole-Oakridge Services to Seniors	915,948
Marquardt, F	18,540
Marshall, A, Mrs	2,051
Marshall, W	3,914
Martel & M Martel, J	36,305
Martel, J A	11,952
Martin & B Martin, D	93,930
Martin & E MacLeod & R Wilson, D & G Sutherland	186,967
Martin, B	31,251
Martin, D, Dr	8,893
Martin, F	9,960
Martin, L	40,606
Martin, P	46,200
Marton, J, Dr	58,203
Marvel Travel Service Ltd	5,687
Marwick, J	15,355
Mary Hill Childrens Centre	12,615
Mary Poppins Day-Care	23,199
Marys Family Daycare	3,139
Marzo House	111,672
Mason, C, Dr	91,270
Mason, D	4,317
Mason, S, Dr	47,319
Massey Theatre Improvement, Vincent Society	3,930
Massey, T	15,552
Mast, E	10,461
Mastectomy Shop, The	56,223
Mastin, T	13,487
Matheson, G O, Dr	57,709
Matsqui-Abbotsford Community Services	700,842
Matsqui-Sumas-Abbotsford Museum Society	33,500
Matsumoto Shipyard Ltd	17,033
Matthews, A	18,337
Mattie, B	4,277
Mattson, G	2,098
Mattson, J	11,888
Maverick Coach Lines Ltd	5,806
Mawby, J	2,000
Max Optical Co	2,681
May, L	13,388
May, M	4,434
Maycock Optical	20,469
Mayfair Optical	2,492
Maynard & D Maynard, J	5,195
Mayne Island Volunteer Fire Department	20,000
Mayo Pharmacy Ltd	112,480
Mayoh, D	6,963
Mazzei Group Living Home	48,180
McAlpine & Co	2,206
McBay, B	2,051
McBride Manor Society	60,326
McBride Pharmacy (1970) Ltd	60,995
McBride Public Library	6,723
McCaffrey, R F, Dr	3,145
McCall Bros	4,609
McCann, C	2,888
McClelland, C	10,467
McClelland, M	14,259
McClure Fire & Recreation Hall	32,500
McClure House	219,917
McColeman, N	10,338
McConnell, M	23,904
McCues Allied Drugs Ltd	474,899
McCues Clinic Prescriptions	406,704
McCulloch, T A	7,235
McDonald Lodge	739,081
McDonald, H W, Dr	68,579
McDonald, J	12,274
McDonald, K	3,122
McDonald, L	13,952
McDougall, L	2,130
McDougall, M	33,606
McDougall, P D, Dr	16,970
McElroy & A McElroy, R	78,123
McEwan, K L, Dr	42,539
McFarlane Travel	4,608
McFarlane, R	5,000
McFarlane, W J G, Dr	7,346
McFayden, L	2,860
McGill & Orme Surgical Supplies (BC) Ltd	4,260,074

	$
McGowan, B	27,526
McGraw-Hill Continuing Education Centre	2,169
McGregor, J	3,488
McGregor, N	10,836
McGregor, N R, Dr	68,748
McGuigan & J F Hurtig, C R	10,720
McGuire, B	7,998
McIntosh Greenhouses Ltd	5,846
McIntosh, J	13,500
McIntosh, L	95,493
McIntosh, M	4,631
McKague & A McKague, C	34,659
McKay & P McKay, B	75,599
McKay Career Training	2,100
McKee & H McKee, N O	32,539
McKee & S McKee, G	76,216
McKee, G H	10,551
McKeen, J L R, Dr	25,841
McKenna, K	2,160
McKenzie & Fraser Ltd	5,677
McKenzie Lodge	74,681
McKenzie, M	3,479
McKibben, N	4,880
McKillip, C L	6,578
McKim Advertising	242,280
McKinlay, D	41,311
McKinley & S McKinley, B	5,799
McKirdy, D	19,969
McLauchlan, T	25,406
McLaughlin, R G	25,920
McLay, J M	8,420
McLean & Associates Ltd, P D	19,995
McLean Park Nursery School	6,424
McLean, J L	22,530
McLean, L	37,679
McLean, M	66,486
McLellan, C	7,243
McLellan, E	11,954
McLellan, J K	8,641
McLeod & N F McLeod, D	76,050
McLeod Optical Co Ltd	26,550
McLeod Recreation & Social Services Society	9,900
McLeod, J R, Dr	23,204
McMillin, M	55,322
McNeal & D McNeal, R	3,183
McPherson Funeral Service Ltd	8,566
McPherson, D	52,293
McPherson, K E, Dr	34,581
McPherson, M J K	6,253
McRae & D McRae, R	46,564
McRoberts, B	2,500
McRoberts, J B	6,378
Meadows Drug Mart	123,579
Meadowview Manor	179,670
Medi-Centre Pharmacy	192,921
Medical Centre Pharmacy	369,068
Medical Centre Prescriptions	164,549
Medical Clinic, The	4,140
Medical Personnel Pool	276,034
Medical Pharmacy	292,071
Medical Services Plan of B C	586,150,619
Medical Tower Drugs Ltd	839,327
Medigas Homecare Services	2,471
Medigas Pacific Ltd	20,214
Medland, D E	31,811
Medox Health Services Inc	2,209,692
Meginbir, L D	69,445
Meier Medical Supplies Ltd	20,978
Melck, C I, Dr	76,858
Melhuish, P W, Dr	75,972
Melville, G G	5,198
Memorial Gardens Canada Ltd	4,812
Memories Day Care Centre Ltd	28,518
Menard, B	24,211
Menkes, E T	16,811
Menno Home	1,652,325
Mennonite Central Committee (BC)	594,884
Mennonite Educational Institute Association	599,832
Mennonite Intermediate Home Care Society of Richmond	1,054,423
Menzies, G	21,779
Mercedes Guest Home	136,642
Merchant Mens Fastball	10,000
Meridian Village Afterschool	11,954
Merius, J	59,924
Merkley & D Merkley, J	76,344
Merner, R	21,275
Merrill, P	30,199
Merritt & District Chamber of Commerce	2,500

	$
Merritt & District Youth Resources Society	50,941
Merritt Daycare Association	23,716
Merritt Funeral Chapel	4,296
Merritt Optical	5,242
Merry Moppets Nursery School Ltd	4,225
Messenger, J	25,788
Messing, D R, Dr	14,673
Metcalfe, B	3,000
Metchosin Homemakers Service	221,968
Metchosin International Summer School of the Arts	7,500
Metro Town Pharmacy Inc	159,270
Metropolitan Board of Health of Greater Vancouver	3,542
Metropolitan Stores Ltd	3,259
Meynders, W	13,159
Michaud, A	8,424
Michek, R S	12,724
Michel, E	20,992
Mid-Canada Medical	94,246
Mid-Island Sexual Assault Centre	4,000
Mid-Province Travel	8,333
Middleton, L	4,277
Midgate Optical	5,228
Midstream Manor	132,449
Midway Reading Centre	2,013
Mierau, S	2,877
Mihalic, M, Mrs	37,224
Miles, C	29,834
Milewski, M M, Dr	24,708
Milford & L Hickerty, I	12,348
Mill Bay I D A Pharmacy	315,600
Millars Drugs Ltd	127,549
Miller, A	3,216
Miller, E	11,644
Miller, J	35,854
Miller, M	9,391
Miller, T A	2,625
Milligan, D	14,134
Mills & P Mills, L	87,313
Mills, C M, Dr	5,404
Mills, F H G, Dr	49,788
Mills, G, Dr	5,360
Mills, L	58,386
Mills, W	43,048
Mills, Y	20,773
Millwrights Machine Erectors & Maintenance Union Local 2736	11,000
Milne, J	35,483
Milord, I	6,659
Milstein, S, Dr	7,454
Minequest Exploration Associates Ltd	4,295
Miner Society for Cultural, Bill Advancement	25,000
Minor Hockey Association	11,322
Minoru Pharmacy	100,262
Minoru Seniors Society	27,986
Minuet Day Care	7,507
Miocene Community Club	7,900
Misan Industries Ltd	2,647
Miskulin, M	5,063
Mission & District Association for the Mentally Retarded	166,110
Mission Association for the Mentally Handicapped	477,536
Mission Community Services Society	207,556
Mission Country Foods Ltd	7,206
Mission Daycare	19,402
Mission Fostering Inc	22,274
Mission Heritage Association	15,000
Mission Indian Friendship Centre	10,000
Mission Regional Chamber of Commerce	2,012
Mission Transition House Society	76,533
Mission View Homes Ltd	15,125
Mission Workshop Association	136,080
Mitchell, A	31,758
Mitchell, J	9,722
Mitchell, R A, Dr	3,915
Miworth Community Association	4,116
Miyazaki Heritage House Society	3,000
Mizpah Enterprises	9,141
Moberly Park Manor Society	351,087
Moe, J	5,403
Moen, D	61,536
Moffat Agency 1970, Jim	17,550
Mohamed Inc, S N, Dr	35,403
Moir, J B, Dr	17,964
Molaro, A L, Dr	9,954

	$
Mollerup, V, Dr	22,070
Mollica, A J	2,710
Molly Mouse Day Care Centre	50,408
Monaghan, C S	2,286
Monashee Manor	200,344
Monashee Vineyards Ltd	40,510
Monette, S	13,500
Montessori Daycare Society	17,781
Montgomery Apartment Hotel	3,445
Montgomery, C A	36,183
Montgomery, R	3,625
Moonlighter Custom Autobody	2,322
Moore, A H, Dr	10,746
Moore, B M	6,739
Moore, C J, Dr	44,269
Moore, V	2,898
Moorman, J	12,935
Moreau, A	18,157
Moreau, A, Dr	34,275
Morgan, B	45,987
Morgan, D	25,945
Morgan, T	9,960
Mormon Fundamentalists Church	96,197
Morningside Nursery School	8,261
Morrell, S	23,681
Morris, J	5,333
Morrison, B, Dr	80,811
Morrison, P	68,245
Morrow-Falk Family Pharmacy Ltd	515,038
Morse Opticians	3,107
Mostrenko, J	2,034
Mother Goose Daycare	10,180
Motorsport B C	12,440
Motz Contracting, Wayne	5,000
Mount Arrowsmith Ski Club	35,000
Mount Benson Funeral Home Ltd	3,528
Mount Currie Band Council	6,000
Mount Edwards Court Care Home	1,165,477
Mount Newton Adult Day Care Society	145,955
Mount Newton Pharmacy	118,224
Mount Pleasant Adult Care Day	38,977
Mount Pleasant Child Care Society	131,897
Mount Pleasant Child Care Under 3s	25,749
Mount Pleasant Community Centre Association	9,476
Mount Pleasant Neighbourhood House	3,021
Mount Pleasant Out of School Care	25,954
Mount Pleasant Workshop	42,739
Mount Waddington Family Services Society	347,636
Mountain Rest Home	29,154
Mountain View Cemetery	34,836
Mountain View Funeral Home	3,459
Mountain View Home	147,778
Mountain View Rest Home	310,967
Mountainside Day Care Ltd	42,785
Mountainview Lodge	161,596
Mountview Lodge	47,541
Msa Adult Day Care Centre	60,302
Mt Pleasant Family Centre Society	68,288
Mt Washington Ski Resort Ltd	156,200
Mueller, G	6,753
Muirhead, P	7,693
Mulcahy, D	11,133
Mulders, R	19,465
Mulholland Management Consulting Inc, J N	9,952
Mulholland, J N Dr	66,637
Mulhollands Wilensky & Associates	17,782
Mulkey, S	8,963
Mullard, D P, Dr	48,993
Multi-Use Centre Club 44	42,500
Multiculturalism in Canada Conference	5,000
Multilingual Orientation Service Association for Immigrant Communities	118,932
Multiple Sclerosis Society of B C	44,800
Mundy Drug Mart	47,115
Municipal Officers Association of BC	41,000
Munn, D	12,424
Murdoch, M E, Dr	28,220
Murphy Inc, E, Dr	49,459
Murphy, E, Dr	9,486
Murray Hotel	5,143
Murray, A S, Dr	12,672
Murray, J	3,442
Murray, K	3,648
Murray, K R, Dr	11,815

	$
Murray, V	2,988
Murrayville Manor Ltd	327,428
Museum of Northern B C	20,000
Muxlow, W	4,153
Myers & J Myers, M	78,631
Myles, D	12,000
Myrfield, L W, Dr	9,401
M2/W2 Association	46,706
N C H S Charities Society	17,000
Nadiger, C	2,684
Nadiger, T	5,694
Nair, N G, Dr	71,419
Nakahara, D	10,032
Nakielna, E M, Dr	35,730
Nakusp & District Community Services Association	225,989
Nakusp Drugmart	132,879
Nakusp Public Library Association	7,575
Namgis Education Society	30,170
Nanaimo & District Homemaker Service Association	1,105,756
Nanaimo & District Museum Society	15,000
Nanaimo Arts Council	10,550
Nanaimo Association for Community Living	54,982
Nanaimo Association for Intervention & Development	26,197
Nanaimo Association for the Mentally Retarded	375,152
Nanaimo Childrens Day Care	26,457
Nanaimo Citizen Advocacy Association	21,066
Nanaimo Family Life Association	338,518
Nanaimo Life Skills Development Training Program	31,136
Nanaimo Meals-On-Wheels	7,500
Nanaimo Neurological & Cerebral Palsy Association	304,440
Nanaimo Orthopedic Center	4,051
Nanaimo Semi-Independant Home Program	27,196
Nanaimo Travellers Lodge	1,013,138
Nanaimo Travellers Lodge Adult Day Care Centre	83,941
Nanaimo Victim/Witness Services	5,000
Nanaimo Volunteer Centre Society Society	22,377
Nanaimo Womens Resources Society	3,000
Nanaimo Youth Services Association	168,071
Nand, P	2,566
Nanook Day Care Centre	60,623
Napier Intermediate Care Home Ltd	747,733
Napier-Hemy, J A	7,843
Narnia Enterprises Ltd	30,142
Narnia 11 Daycare Centre	6,557
Naruse, H K	3,456
Nash, P, Dr	2,134
National Billiards & Shuffleboard	6,091
National Congress of Italian Canadians BC Branch	3,000
National Technical Schools	2,035
National Theatre School of Canada	11,800
National Transportation Week BC & Yukon	2,000
National Youth Orchestra of Canada	10,000
Native Alliance for Education	2,500
Native Communications Society of BC	3,500
Native Court Workers & Counselling Association of B C	1,408,537
Native Womens Honor Society	32,008
Natural Gas Vehicle Conversion	855,310
Nau, D	20,700
Navy League of Canada	2,100
Nawican Daycare Centre	6,007
Nawican Friendship Centre	29,319
Nazko Indian Band	4,708
Nechako Association for the Handicapped Society	40,598
Nechako Centre	20,183
Nechako Valley Community Service Society	86,080
Nechako/Stuart Services To the Handicapped	53,566
Necoslie Village Indian Band Council	17,000
Ned, W	3,000
Needham, J	3,000
Neighbourhood Service Association of Greater Vancouver	68,360
Neilson, J	2,470
Neilson, J M	9,450

	$
Nelmes Prescription Pharmacy	581,138
Nelson & C H Nelson, S V	58,065
Nelson & District Arts Council	11,065
Nelson & District Chamber of Commerce	6,573
Nelson & District Home Support Services Society	674,020
Nelson Amateur Wrestling Club	3,181
Nelson Community Services Centre	132,070
Nelson District Community Resources Society	573,580
Nelson Jubilee Manor	202,128
Nelson Overture Concerts Society	2,290
Nelson Public Library	14,629
Nelson, B	16,999
Nelson, S	9,015
Nemiah Valley Indian Band	80,000
Nendick, V	3,355
Nenqayni Treatment Centre Society	32,877
Nestman, M	4,200
Netherlands Reformed Congregation	408,716
Neto, C	31,010
Neufeld & A Neufeld, B	13,944
Neufeld & K Neufeld, E	5,726
Neufeld, G	38,285
Neufeld, K	2,500
Neufer & R Neufer, M	87,314
Neufer & T Neufer, R	10,094
Neufer, R	3,271
Neufer, T	13,665
New Beginnings Mastectomy Boutique	23,391
New Caledonia Daycare	9,818
New Chelsea Society	35,437
New Denver & Area Home Health Care Society	82,927
New Denver Community Reading Centre	2,042
New Denver Drugs	27,130
New Denver Group Day Care	2,882
New Denver Pharmacy Ltd	34,522
New Denver-Silverton & District Homemakers Society	4,177
New Horizons Professional Support & Services Inc	184,908
New Life Community Church	4,029
New Play Centre	61,000
New Pui Tak Daycare Centre	8,178
New View Society	117,380
New Vision Optical	4,858
New Vista Care Home	29,239
New Vista Society, The	2,494,589
New West Coast Consultants & Programmes Ltd	263,538
New Westminster Allergy Labs Ltd	17,679
New Westminster Chamber of Commerce	7,000
New Westminster Hyack Festival Association	199,582
New Westminster Lawn Bowling Club	5,467
New World Optical Ltd	3,001
Newby & P Newby, K	135,105
Newcastle Island Pavilion Society	20,000
Newland & J Newland, D	113,725
Newman & M Barnholden, N	79,997
Newman, B	13,353
Newton-Whalley-Hi-Way Taxi Ltd	15,301
Nicholls, P J, Dr	3,232
Nicholson, B	21,811
Nickels & J Nickels, M	71,594
Nicola Achievement Centre Society	18,170
Nicola Grasshopper Control Committee	12,500
Nicola Valley Association for the Mentally Handicapped	8,679
Nicola Valley Association for the Mentally Retarded	21,425
Nicola Valley Community Arts Council	4,065
Nicola Valley Fall Fair Association	3,000
Nicola Valley Home Care Society	155,508
Nielsen, B	2,619
Nielsen, E	56,130
Nielsen, I	9,971
Nigel House	7,240
Nightingale Pharmacy	67,749
Nikas Holding Ltd	4,332
Nikkels, D	10,000
Nimpkish Band Council	3,958
Nirsimloo, S, Dr	41,240
Nisbet, S	17,607

	$
Nisgaa Valley Health Borad	203,677
Nisha Childrens Society	1,118,135
Nishga Tribal Council	30,000
Nishing Enterprises Ltd	3,603
Nisika Enterprises Inc	282,900
Nitsch, J	2,750
Nixon, M I, Dr	27,015
No-Name Optical	14,067
Noahs Ark Child Care Ltd	36,010
Noahs Travel Planners	2,410
Nolan & J Nolan, R	7,857
Nolan Drugs Ltd	872,278
Nolan, J	9,927
Nolans Clinic Pharmacy	157,816
Nolette, O, Mrs	5,289
Nomarg Management Inc	2,627
Nordlund, D	3,109
Noric House	2,345
Normandy Lodge	224,723
Normans I D A Pharmacy	149,416
Norris-Monoghan, S	8,433
Norris, L	11,365
North & South Saanich Agricultural Society	6,000
North American Airlines	2,336
North by Northwest Tourism Association of B C	210,000
North Cariboo Draft Horse & Mule Association	12,294
North Coast Regional Library Committee	4,000
North Delta Minor Hockey Association	3,253
North Delta Pharmacy	164,001
North Island Crisis Centre Society	39,848
North Island Womens Services Society	3,000
North Kamloops Pharmacy Ltd	291,908
North Kamloops Wrestling Club	5,749
North Okanagan Community Life Society	825,563
North Okanagan Handicapped Association	17,305
North Okanagan Handicapped Association -In Home Attendant Service	17,675
North Okanagan Handicapped Association -Norway House	34,771
North Okanagan Handicapped Association -Poplar Grove	25,593
North Okanagan Junior Academy	2,167
North Okanagan Neurological Association	158,896
North Okanagan Youth Resources Society	653,738
North Peace Care Home Society	566,356
North Peace Community Resources Society	993,989
North Peace Culture Centre	1,000,000
North Peace Fall Fair Society	10,000
North Peace Historical Society	5,000
North Peace Home Support Services	357,401
North Peace Light Horse Association	12,000
North Peace Spinners & Weavers Guild	2,500
North Port Preschool	3,209
North Road Optical Ltd	4,660
North Shore Association for the Mentally Handicapped	1,809,199
North Shore Association for the Physically Handicapped	555,560
North Shore Association for the Physically Handicapped 23rd Street House	63,204
North Shore Association for the Physically Handicapped-Gordon House	45,946
North Shore Association for the Physically Handicapped-Hendry House	48,635
North Shore Association for the Physically Handicapped-Rufus House	59,133
North Shore Association for the Physicially Handicapped-Kilmer House	48,122
North Shore Childrens House Ltd, The	22,497
North Shore Counselling Centre Society	17,460
North Shore Driving School Ltd	3,622
North Shore Family Services Society	520,171
North Shore Home	17,782
North Shore Home Support Services Society	2,110,482
North Shore Intermediate Care Society	10,000
North Shore Meals-On-Wheels Society	10,780
North Shore Montessori Day Care Centre	5,913
North Shore Neighbourhood House Day Care	81,409
North Shore Optical Ltd	2,681
North Shore Playcare Society	45,414
North Shore Projects Society for the Low Income & Handicapped	17,155
North Shore Roofing Ltd	5,350
North Shore Safety Council	7,000
North Shore Taxi Ltd & Cadillac Cabs Ltd	9,317
North Shore Union Board of Health	1,940,732
North Shore Volunteers for Residents	14,000
North Surrey United Church Day Care Centre	15,618
North Thompson Fall Fair Association	14,333
North Thompson Homemakers Service	105,504
North Vancouver Chamber of Commerce	7,000
North Vancouver Community Arts Council	14,520
North Vancouver Klass Association	311,031
North Vancouver Lawn Bowling Club	3,500
North Vancouver Minor Hockey Association	2,464
North Vancouver Recreation Commission	2,483
North Vancouver Youth Band Society	4,000
North Western Technology Ltd	149,596
Northeast Directions	101,528
Northern B C Winter Games Society	60,000
Northern Development Council	5,000
Northern Drugs Ltd	288,003
Northern Economic Development Corp	37,500
Northern Lights College Day Care Center	4,652
Northern Lights for Africa Society	3,136
Northern Metalic Sales (F S J) Ltd	3,128
Northern Metalic Sales Ltd	4,740
Northern Nissan Ltd	2,849
Northern Optical Co Ltd	2,127
Northern Residential & Community Services Inc	443,696
Northmount Food Services Ltd	31,696
Northmount Optical Co Ltd	3,874
Northmount Pharmacy Ltd	482,145
Northwest Alcohol & Drug Counselling Service	271,720
Northwest Baptist Theological College & Seminary	5,595
Northwest Holdings	8,701
Norton, E T	16,696
Norwest Training Services Ltd	165,600
Norwich, M	52,147
Norwood Home	39,984
Notok Ranch Ltd	272,136
Novaco Day Care Centre	32,081
Novak, S J, Dr	9,250
Nowicki & Martin	19,170
Nu-Vue Optical Ltd	2,548
Nuchahtlaht Indian Band	10,000
Nudd, L A	7,767
Nugter, M	19,279
Nutland, J	28,798
Nuttgens, F	23,994
Nuxalk Communications Society	13,100
Nychyporuk, B	19,882
Nye, G, Dr	3,811
Nygren, K	5,045
Nyuli, L	8,964
O C P C S the Gateby	22,323
Oak Avenue Day Care	31,225
Oak Bay Band Parents Association	3,000
Oak Bay Community Association	5,600
Oak Bay Kiwanis Health Care Society	1,828,250
Oak Bay Kiwanis Pavilion	7,686
Oak Bay Lawn Bowling Club	12,000
Oak Bay Lodge	5,058,617
Oak Bay Lodge Adult Day Care	171,057
Oak Bay Marina Restaurant	2,500
Oak Bay Volunteer Services	16,950
Oak Bay-Victoria 1988 Summer Game Society	25,000
Oak Pharmacy	69,150
Oakden One Optical	3,711
Oakley & V Oakley, N	7,731
Oakley, N	5,438
Oakley, V	33,222
Oakridge Child Care Centre	7,476
Oakridge Pharmacy	104,057
Oakridge Travel Headquarters Ltd	5,043
Obad, M K	3,595
Obermann, M	18,351
Ocean View Guest Home	713,418
Oceanside Youth Soccer	6,666
Oceanview Recreational Park Society	4,130
Oceola Arts Council	13,155
Oconnor, M	37,268
Office Assistance Canada Ltd	18,000
Office Assistance Ltd	18,000
Oflynn, J	3,200
Ohagen, T, Dr	7,629
Ohaire, T	2,640
Ohnona, M, Dr	8,048
Ok Fall Pharmacy	164,703
Okanagan Commemorative Pioneer Cultural Society-The Gateby	1,345,681
Okanagan Computers	2,152
Okanagan Falls Housing & Recreation Society	23,333
Okanagan Hungarian Society	5,000
Okanagan Indian Rodeo Riding Club	2,500
Okanagan Landing Municipal Study Committee	5,400
Okanagan Landing Volunteer Fire Department	30,348
Okanagan Mainline Regional Arts Council	2,000
Okanagan Medical Supplies Ltd	119,166
Okanagan Music Festival for Composers	2,400
Okanagan Neurological Association	627,963
Okanagan Prosthetics Ltd	140,174
Okanagan Regional Library District	688,002
Okanagan Similkameen Tourist Association	810,909
Okanagan Summer School of the Arts	47,000
Okanagan Symphony Society	58,906
Okanagan-Similkameen Neurological Society	49,027
Okane, D	23,219
Okeefe Ranch & Interior Heritage Society	35,000
Okeeffe, R	18,391
Old Age Pensioners No 65 Recreation Society	17,500
Old Age Pensioners Organization 38	3,325
Old Post Office Preschool	2,914
Ole Foods Inc	6,227
Olinda Nursery School	2,136
Oliver & D Oliver, E	11,024
Oliver Hertiage Society	5,750
Oliver I D A Drug Store	233,085
Oliver Nursery School, John	3,603
Oliver, K	10,709
Ollies & Kathys	7,997
Olsen, E	28,137
Olsen, M B	9,206
Olsen, R	17,436
Olson, C E, Dr	37,639
Olson, S	19,945
Olstad, A	72,878
Olton & W Pelfrey, S	7,802
Olympia Orthopedic Shoe Shop	4,940
Olympic Canoeing & Kayaking Pacific Division	9,400
Olympic Hotel	10,290
Olympic Sports	3,242
Omega, I	4,200
Omineca Lodge	612,310
Omineca Youth Services	19,999
Ondrus, M	6,428
One Way Adventure Foundation, The	741,484
Ontario College of Art	2,000
Ontario Pavilion Corp	7,360
Oosterhoff, C	41,522
Open Door, The	27,916
Open Learning Institute	6,994,549
Open Space Arts Society	24,500

	$
Operating Engineers/Joint Apprenticeship Training Plan	143,534
Operation Trackshoes	5,000
Optic One Eyewear Specialists	7,904
Opticana Eyewear Inc	82,560
Optimist Club North Delta/Surrey	7,125
Orchard City Three Links Care Society	987,160
Orcrest Group Home	26,456
Order of the Eastern Star	2,000
Organization for Assistance & Services To Italians	2,000
Orienteering Association of B C	10,900
Oriole Lodge Family Care Home	30,652
Orion Home	53,470
Orthotech Management Ltd	242,513
Ortner Enterprises Ltd	43,204
Osachuk, L	2,811
Osborne Home	148,869
Oshaughnessy, R J, Dr	89,516
Osmanski, C P, Dr	2,487
Osoyoos Chamber of Commerce	6,199
Ossowski, J	2,500
Oster, B, Mrs	19,992
Ostojich & P Ostojich, S	4,650
Ostojich, S	5,359
Otter, J	4,632
Otway, H	13,081
Our Savior Lutheran Day Care	4,239
Outdoor Recreation Council of B C	78,000
Outdoor Unlittered	20,000
Outer Island Productions	35,000
Outlook Academy	20,550
Outreach Home Support Society	1,002,928
Overwaitea Foods	137,642
Overwaitea Foods & Drugs	111,179
Oweekeno Village Education Committee	3,970
Owen, B	4,578
Owens & D G Abraham & R Shamenski, W G	22,905
Owl Drugs	598,432
Owl House Society	146,958
Oxfam	15,500
Oyama Community Club	9,400
P & A Pharmacy Ltd	246,849
P & M Answering Service Ltd	2,703
P C I Prescription Centre	223,951
P G Daycare Services	25,931
P G Surg-Med Ltd	87,052
P I N Crisis Intervention Society of Vernon & District	33,897
P T Crown Pacific Jaya	31,028
Pacific Association for Autistic Citizens	58,514
Pacific Broadcasting Foundation	15,000
Pacific Centre for Human Development	380,511
Pacific Childrens Shelter Society	1,055,864
Pacific Cine Centre Society	29,000
Pacific Cinematheque Pacifique	30,500
Pacific Coach Lines (1984) Ltd	4,954
Pacific Coast Family Training Association	136,906
Pacific Coast Gas Association	5,000
Pacific Hearing Clinic	4,613
Pacific Immigrant Resource Society	3,119
Pacific Indoor Lawn Bowling Club	2,500
Pacific Infocentre Consultants Ltd	16,994
Pacific Legal Education Association	1,468,629
Pacific Marine Training Institute	1,886,879
Pacific Mennonite Childrens Choir Society	5,400
Pacific Montessori Society	68,891
Pacific National Exhibition	40,000
Pacific Opera Association	42,564
Pacific Pentecostal Education & Communications Society	186,491
Pacific Post Partum Support Society	18,609
Pacific Rim Arts Society	8,355
Pacific Rim Music Society	2,500
Pacific Symposium 86	20,000
Pacific Vineyards (1975) Ltd	31,785
Pacific Wave Festival	10,000
Pacific Western Airlines Ltd	50,536
Pacific Willow Drugs Ltd	41,967
Pacifica Pharmacy Ltd	251,681
Pacifica Treatment Centre	25,401
Page, M H J, Mrs	7,977
Painting Industry Joint Trade Board	21,185
Palmer & E Palmer, D	28,734
Palmer Jarvis & Associates	40,000

	$
Palmer, B	14,554
Palmer, D	5,640
Palms Motel	2,976
Pals Preschool	2,184
Panasichuk, I	6,140
Pankratz Inc, W J, Dr	17,661
Panorama House	141,593
Panorama Ridge Riding Club	25,000
Para-Med Health Services Inc	1,662,414
Paradise Care Home Ltd	4,548
Paragas, P G, Dr	17,526
Paramed Health Services Inc	123,514
Pardy, N	19,425
Paredes, J P, Dr	18,367
Parent Encouragement Group Child Care Centre Society	116,366
Paris Orthotics	3,049
Paris, F A	16,843
Park Hotel Prince George	107,727
Park House	46,929
Park, M	92,129
Parkdale (1986) Daycare Centre	27,463
Parkdale Day Care Centres Ltd	72,401
Parkdale Early Childhood Centre	66,595
Parkdale Place Adult Day Care	35,522
Parkdale Place Housing Society	1,035,321
Parker, I V	37,224
Parker, M	8,630
Parkerson, E	23,904
Parkholm Lodge	1,143,035
Parkside Residence	323,594
Parksville & District Chamber of Commerce	7,611
Parksville & District Homemaker Society	831,069
Parksville Kiddie Kollege	2,456
Parksville Optical	7,582
Parksville-Qualicum Theatre by the Sea Society	2,500
Parkview Place	4,112
Parkview Place Society	247,351
Parkview Rest Home	116,240
Parkwell Pharmacy	54,105
Parkwood Lodge	8,065
Parkwood Terrace Day Care Centre	28,458
Parlee, B	18,585
Parnes, M J, Dr	3,041
Parolin, T	4,926
Parry, P, Dr	41,784
Pas Lumber Kings	3,746
Pasquale, I R	2,500
Pastiche Productions Ltd	29,595
Paterson Pharmacy Ltd	287,399
Paterson, K	11,367
Paterson, S	3,859
Pathfinder Travel	9,665
Patients Comfort Allowances	135,223
Patriasz, K	9,090
Patrick, Y	41,267
Patterson, J	3,116
Patton, S	9,750
Patz, M	6,552
Paulsen, G	37,227
Pauquachin Tsawout Tsartlip Tseycum Bands	5,000
Pay N Save Optical	2,154
Payless Drugs	837,057
Payless Pharmacy	14,561
Payne, D	39,506
Pazder, L H, Dr	48,248
Peace Arch Day Care Society	22,505
Peace River Alaska Highway Tourist Association	114,590
Peace River Haven	16,087
Peace River Haven Care Society	927,875
Peachland Pharmacy Ltd	213,191
Pearce, A C	31,602
Pearkes Centre for Children, G R	11,604
Pearl Lodge	12,010
Pearl Villa Lodge	129,456
Pearson, M	12,371
Pedersen & D Pedersen, K	65,772
Pederson, D	3,000
Peil, J	2,750
Pellerin, A	15,549
Pellerin, R	2,198
Pelletier & L Pelletier, M A	14,213
Pelletier, R M, Dr	77,893
Pemberton & M Pemberton, W	3,457
Pemberton Pharmacy	6,223
Pemberton Public Library Association	5,201

	$
Pemberton T V Society	9,100
Pemberton, W	12,285
Pender Harbour & District Community Health Clinic	45,037
Pender Harbour Golf Club Society	150,000
Pender Harbour Reading Centre	2,000
Pender Hotel	3,403
Pender Island Homemaker Service	65,201
Pender Island Pharmacy Ltd	52,271
Pender Island Play Group	3,124
Pender Island Reading Centre	3,242
Pendragon House	118,932
Pendrell Day Care Centre	40,282
Penfold, D	9,367
Peninsula Community Association	56,260
Peninsula Early Childhood Centre	6,180
Peninsula Home Support Services	418,259
Penn, M	10,316
Penner, H U, Dr	33,471
Pennock, V	21,446
Pentacare Childcare Society	15,486
Pentecostal Assemblies of Canada B C & Yukon	42,552
Pentecostal Holiness Church-Western Conference	41,613
Penticton & District Community Arts Council	5,500
Penticton & District Day Care Society	39,133
Penticton & District Retirement Service	1,573,006
Penticton & District Retirement Service Daycare	155,377
Penticton & District Society for the Mentally Handicapped	772,862
Penticton Chamber of Commerce	6,250
Penticton Community Resources Society	460,437
Penticton Funeral Chapel (1975) Ltd	7,120
Penticton Grnaite Curling Club	72,000
Penticton Home Support Service	527,517
Penticton Preschool	2,599
Penticton Public Library	37,097
Penticton Safety Village	22,000
Penticton Triathlon Society	10,000
Pentland Ltd, J A	471,758
Peoples Drug Mart	6,524,160
Peoples Pharmacy	41,464
Pepin, A	15,687
Pepper, D	2,733
Pepper, E A, Mrs	2,826
Pereira, C	4,857
Perelco Management Ltd	35,068
Perera, P	4,730
Periodical Writers Association of Canada	5,000
Perkins, L	5,095
Perry & B Nelson, L	59,876
Perry & K Perry, B	78,181
Perry, B	3,125
Perry, L	2,374
Perry, M	52,786
Personel Placement Program	485,337
Persson Tomas & Bertil	20,143
Petanic, K	10,303
Peter Pan Preschool	4,589
Peter, B M	12,144
Peters, A, Mrs	15,552
Peters, N	42,137
Peters, S	43,375
Peterson, F A	49,950
Peterson, M F	3,278
Peterson, T N	2,995
Petes Fruit Market	8,193
Pettit, D D, Dr	27,940
Pfitzner, M	24,438
Pharmacare Program	24,955,050
Pharmasave	21,780,270
Phelan, R	10,000
Philipp, L	6,178
Phils Pharmacy	81,598
Phoenix Alpine Ski Society	5,000
Phoenix Dispensary Ltd	249,722
Phoenix Transition Hostel	122,641
Picken, S	4,399
Pierard House	30,889
Pierce, H D	5,280
Pierce, L	5,400
Piercey, M L, Dr	30,182
Piercys Funeral Home Ltd	4,056
Pilkey, F, Mrs	9,996
Pilkington Optical	2,086

	$
Pilkington, S	3,763
Pilling & E Pilling, K	14,038
Pilutik, W J, Dr	28,453
Pimlotts Sporting Goods Ltd	3,109
Pinard & P Ekering, D	2,612
Pinder, Y	5,000
Pine Grove Place	17,171
Pine Lodge	17,564
Pine Tree Optical Ltd	2,699
Pines, The	3,782
Pineview Volunteer Fire Department	40,000
Pion, A	14,424
Pioneer House	447,098
Pioneer Inn	4,110
Pioneer Lodge	239,558
Pioneer Park Committee	53,500
Pioneer Ranch	2,850
Pioneer Villa	675,078
Pioneer World Ladies Curling Championship	3,000
Piping Industry Apprenticeship Board	316,160
Pitman Pharmacy	117,565
Pixieland Day Care Centre	7,529
Plamondon & H Plamondon, R	18,772
Platz, L	63,255
Plavcic, N	18,612
Playhouse Theatre Co	240,000
Playhouse Theatre School, The	17,500
Playhouse, The	27,285
Playland Day Care Centre	27,739
Playtime Preschool	3,630
Pleasant Acres	160,976
Pleasant Meadows Senior Citizens Home Ltd	266,280
Pleasant View Housing Society	1,078,428
Pleasant View Housing Society 1980-Adc	15,526
Plecas & Associates Inc, T	5,000
Plenty Canada	16,000
Ploquin, C	27,462
Plum Blossom Child Care	2,390
Pocomo-Millside Boys & Girls Club	8,330
Pocomo-Seaview Boys & Girls Club	5,614
Poggemoeller, E	3,300
Poh, D	2,000
Point Grey Lodge Rest Home	198,695
Point Grey Soccer Club	10,936
Point Hope Holding Co Ltd	3,750
Poirier, F	7,776
Poirier, G	16,749
Poitras & L Poitras, B	10,098
Polaris	13,100
Polaris Inflatable Boats Ltd	2,306
Pole Inc, C L, Dr	50,088
Polehoyke, P	4,747
Polka Dot Daycare	3,095
Pollock, A	9,810
Polonsky, S D	2,621
Poncilius Farms Ltd	2,513
Ponderosa Lodge	3,155,018
Ponderosa Lodge Day Care	188,248
Ponderosa Lodge Ltd	20,008
Ponsioen & P Ponsioen, E	8,522
Pooh Corner Daycare Society	30,252
Pop, R	3,283
Popham, L J	32,435
Port Alberni & Area Volunteer Society	22,867
Port Alberni Drug & Alcohol Counselling Service Society	148,272
Port Alberni Family Division Committee	40,000
Port Alberni Family Guidance Association	34,922
Port Alberni Friendship Centre	114,230
Port Alberni Friendship Lodge Society	85,884
Port Alberni Home Support Association	701,631
Port Alberni Optical Ltd	20,281
Port Alberni Womens Resources Society	93,735
Port Clements Recreation Commission	30,400
Port Coquitlam Daycare	31,473
Port Coquitlam Minor Hockey Association	5,000
Port Coquitlam Womens Centre	14,060
Port Hardy & District Chamber of Commerce	2,250
Port Hardy Arts Council	3,650

	$
Port Hardy Heritage Society	2,500
Port Hardy Peer Counselling Outreach Program	2,500
Port Hardy Travel Service	13,584
Port McNeill Volunteer Fire Department	20,000
Port Renfrew Community Association	2,000
Pos, R, Dr	93,033
Potrie & H Potrie, A	25,716
Potrie, H	21,124
Potters Guild of BC	2,300
Potts, N	37,536
Pouce Coupe Public Library Association	2,562
Pouce Coupe Senior Citizens Association	18,680
Poufti, L	2,917
Poulton, R	4,869
Poustie, L	15,338
Powell Place	211,520
Powell River & District Home Support Society	546,228
Powell River Academy of Music	7,693
Powell River Association for the Mentally Handicapped	245,440
Powell River Business Development Association	2,375
Powell River Chamber of Commerce	4,750
Powell River Citizen Advocacy Society	93,237
Powell River Civil Liberties Society	56,887
Powell River Community Arts Council	4,200
Powell River Community Services Association	181,223
Powell River District Public Library Association	39,478
Powell River Employment Program Society	5,250
Powell River Fine Arts Association	4,080
Powell River Kids Place Daycare Centre	12,021
Powell River Rod & Gun Club	5,730
Powell River Villa Soccer Club	8,906
Powell, C R	6,884
Powell, N M	7,456
Powers & J Pardy, D	24,617
Pozza, M, Dr	7,248
Prader Resource Services Inc, Willie	24,816
Pratt & G Pratt, A	19,489
Pratte, J	2,000
Pratts Pharmacy	318,065
Pre School Day Care	3,208
Precision Optical	5,873
Preena, M	2,586
Presbyterian Church in Canada	47,868
Prescription Optical Co	103,585
Presentation House Cultural Society	87,060
Presley, F	18,612
Press Porcepic Ltd	3,000
Preston of Canada Ltd, J A	3,356
Preston, G	3,877
Price, A	17,979
Price, E	3,262
Price, R	9,154
Prichard, J M, Dr	19,358
Prieto, H	11,952
Prime Time Productions Inc	20,000
Prime, F M, Dr	7,728
Primeau, M	12,992
Primeau, R C	2,872
Primeau, T	74,642
Primus & C Primus, D	17,724
Prince George & District Community Arts Council	12,820
Prince George & District Homemakers Service Society	493,733
Prince George Activators Society	148,917
Prince George Agricultural & Industrial Association	6,000
Prince George Art Gallery Association	20,550
Prince George Association for Individuals With Mental Handicaps	2,156,867
Prince George Babe Ruth Baseball	8,571
Prince George Barracuda Swim Club	11,822
Prince George Chamber of Commerce	7,000
Prince George College Residence	5,354
Prince George Concert Association	2,000
Prince George Crisis Intervention Society	67,762

	$
Prince George Lock & Key Ltd	3,000
Prince George Multicultural Society	5,000
Prince George Music School	6,020
Prince George Phoenix Transition Home Society	14,954
Prince George Pisces Summer Swim Club	3,038
Prince George Public Library	145,160
Prince George Receiving Home Society	465,111
Prince George Region Development Corp	4,986
Prince George School of Artistic Gymnastics	4,191
Prince George Senior Baseball Association	20,864
Prince George Senior Citizens Home Society	973,806
Prince George Symphony Orchestra	55,000
Prince George Track & Field Club	5,000
Prince George Womens Resource Centre Ltd	4,976
Prince George Y M Y W C A	2,696
Prince Optical Ltd	13,359
Prince Rupert Achievement Centre	22,899
Prince Rupert Chamber of Commerce	6,000
Prince Rupert Childrens Group Home Society	4,201
Prince Rupert Community Enrichment Society	111,435
Prince Rupert Concert Society	2,500
Prince Rupert Home Support Association	149,252
Prince Rupert Performing Art Centre Society	2,500
Prince Rupert Public Library	25,915
Prince Rupert Seniors Centre Association	13,503
Prince Rupert Transition House Society	110,768
Princeton & District Community Services Society	234,130
Princeton Child Care Services	33,558
Princeton Exhibition Association	66,769
Princeton Fish & Game Club	2,878
Princeton Long Term Care Society	311,914
Prism International	2,500
Pritchard Community Association	17,067
Pro-Active Resources Management Corp	1,046,721
Pro-Craft Optical	4,336
Pro-Max Consultants	37,116
Probert, A E	39,427
Prochnau, H	33,159
Procter & Gamble Inc	4,187
Professional Ecological Services	3,046
Project Adamant Society	26,009
Promontory Place	69,368
Prospect Equipment (1983)	5,243
Prospect Lake District Community Association	3,103
Prospectors Assistance	149,820
Proulx, R	15,523
Province of Saskatchewan	908,409
Provincial Capital Commission	555,000
Provincial Treasurer of Alberta	14,963
Pryce, J	2,554
Pryce, S	28,333
Public Employers of B C	75,000
Public Legal Education Society	51,364
Puddleduck Preschool, J	12,863
Pudsey, W	56,190
Pulido, U	2,088
Pulp Press Book Publishers	4,500
Pumpkin Patch Nursery	7,811
Purcell Concert Society	20,000
Purden Ski Village	8,745
Purin, J	13,288
Purves, C	12,666
Puss in Boots Day Care Centre & Out of School	28,011
Put, M	11,952
Pynelogs	237,206
Q C I Rediscovery Society	12,230
Q P E C H Charities	9,232
Quadra Daycare Society	6,357
Quadra Island Recreation Society	2,725
Quadra Pharmacy Ltd	169,755
Quadra Quality Cleaning	2,513
Quadra Travel (1976)	11,812
Qualicum Prescriptions	264,793

	$
Quan, J L, Dr	73,641
Quarless, G	23,606
Quashie, N	6,117
Queen Charlotte Health Care Society	10,000
Queen Charlotte Island Health Care Society	113,926
Queen Charlotte Island Homemaker Services	80,824
Queen Charlotte Island Regional Health & Human Resources Council	17,552
Queen Charlotte Islands Chamber of Commerce	3,000
Queen Charlotte Islands Community Arts Council	2,375
Queen Charlotte Islands Health Care Society	447,921
Queen Charlotte Islands Health Care Society Clinic Pharmacy	7,813
Queen Charlotte Islands Museum	32,300
Queen Charlotte Rediscovery Society	12,720
Queen Elizabeth Hall	243,757
Queen Mary Out of School Daycare	12,948
Queen, L R, Dr	35,582
Queens Avenue Day Care Society	30,238
Queens Avenue Daycare	53,915
Queens Park Personal Care Home	148,925
Queensdale Pharmacy	56,971
Queenswood Montessori Society	11,200
Quesnel & District Association for the Mentally Handicapped	405,398
Quesnel & District Cerebral Palsy Association	152,963
Quesnel & District Chamber of Commerce	5,000
Quesnel & District Child Development Centre	2,362
Quesnel & District Community Arts Council	6,640
Quesnel & District Day Care Society	14,404
Quesnel & District Museum Board	40,000
Quesnel Association for the Mentally Retarded	48,312
Quesnel Contact Line & Centre	154,976
Quesnel Homemakers Service	476,206
Quesnel Horseshoe Pitchers Club	2,250
Quesnel Live Arts Society	2,500
Quesnel Optical Ltd	13,896
Quesnel Pharmacy	176,847
Quesnel Rod & Game Club	27,500
Quesnel Tillicum Society	96,238
Quesnel Track & Field Committee	10,000
Quesnel Youth Alternatives Society	56,809
Quester Tangent Corp	2,916
Quiet Acres Lodge Ltd	309,947
Quilman Home	10,507
Quilman, C	11,448
Quinn & Associates Ltd, Doug	17,500
Quorum Leasing Ltd	5,218
RECOPE	15,000
R J R-MacDonald Inc	73,020
R S F Energy	2,994
Radford, K	3,000
Radio Shack	4,407
Radium Community Association	23,281
Radmacker, A	6,267
Rafnkjelson, T	11,873
Rafter, P	5,280
Rail, R	123,104
Railway Appliance Research Ltd	4,200
Rainbow Bridges Enrichment Daycare	2,422
Rainbow Child Care	3,587
Rainbow Country Daycare Society	7,678
Rainbow Day Care	14,209
Rainbow Hostel	318,858
Rainbow Hotels Ltd	8,792
Rainbow House	40,995
Rainbow Lodge	365,472
Rainbow Manor	10,704
Rainbow Optical Showcase Ltd	8,695
Rainbow Place Restuarant	13,988
Rainbow Preschool	2,771
Rainbow Two Daycare	12,642
Rainbows End Day Care	26,771
Rajah Boarding Home	13,634
Ramaradhya, A	24,293
Ramer, D G	37,457
Ramey, J M	8,389
Ramsay, I	26,466
Ramsey, E	2,775
Rance, M R, Mrs	17,750
Ranch Ehrlo Society	9,780
Randalls	69,756
Rands Clinic Pharmacy	84,435
Rands Drugs Ltd	8,759
Ranger Ball Club	27,775
Ranger, V, Mrs	17,772
Raponi, A	4,000
Rash, M	2,567
Raspberry Lodge (1978) Ltd	471,544
Ratcliffe, C	21,878
Ratzlaff, C, Dr	22,665
Ratzlaff, J	6,174
Ray Cam Out of School Care	28,959
Ray-Cam Cooperative Association	103,294
Rayson, J H, Dr	3,672
Reach Community Health Centre	245,937
Ready Rexall	398,274
Readys Sorrento Prescriptons	110,069
Real Estate Council of BC	2,050
Receiver General for Canada:	
Royal Canadian Mounted Police	75,331,062
Other	3,892,298
Recreational Facilities Association of BC	3,608
Red Carpet Coffee Services	6,671
Red Door Rental Aid Society	49,434
Red Mountain Racers	2,934
Red Mountain Ski Club Society	15,000
Red Willow Residential Care Home	31,334
Redekopp & D Redekopp, S	18,773
Reel, D	11,086
Regal Hotel	13,319
Regency Medical Supplies	156,541
Regency Prescriptions	1,731,757
Rehabilitation & Counselling Services	600,961
Reichert, H	24,312
Reid Lake Community Association	13,332
Reids Medical Prescriptions	150,071
Reids Peace Arch Pharmacy	523,150
Reids Prescription Pharmacy (1962) Ltd	89,814
Reids Prescriptions	607,611
Reilly, G	26,400
Reimer Opticians	4,399
Reiner, D	3,000
Reitmans Inc	4,031
Reitsma, W	21,948
Remissions — Student Loans	71,073
Rempel, A	9,072
Renfrew Day Care Centre	34,591
Renfrew-Collingwood Seniors & Handicapped Day Centre	22,400
Resident Managers Training Institute	3,150
Rest Haven Lodge	1,079,358
Retail Merchants Association of BC	5,000
Revelstoke & District Association for the Mentally Retarded	32,212
Revelstoke Alcohol & Drug Association	68,836
Revelstoke Association for Handicapped Citizens	105,359
Revelstoke Chamber of Commerce	4,750
Revelstoke Community Arts Council	2,835
Revelstoke District Boy Scouts	10,000
Revelstoke District Health Society	2,326,727
Revelstoke Homemakers Society	150,608
Revelstoke Receiving Home Society	97,560
Revelstoke Senior Citizens Association	15,000
Reynars Funeral Home (1983) Ltd	9,623
Reznechenko, R	80,614
Reznick, E	4,613
Reznick, S S, Dr	5,215
Rhodes, D	9,402
Rhodes, R S	3,369
Ribeyre, I	2,218
Richardson & C Richardson, C	2,649
Richardson, D	7,200
Richmond Alcohol & Drug Abuse Team Society	194,655
Richmond Cabs Ltd	2,645
Richmond Chamber of Commerce	7,000
Richmond Child Day Care Centre	49,083
Richmond Drug Mart	10,379
Richmond Girls Softball Association	3,389
Richmond Intermediate Care Society — Rosewood Adult Day Care	42,833
Richmond Intermediate Care Society — Rosewood Manor	1,707,533
Richmond Kinsmen Homemaker Service Society	711,116
Richmond Lions Manor	1,060,717
Richmond Museum & Archives	7,500
Richmond Opportunity Workshop	42,871
Richmond Prescriptions	219,179
Richmond Society for Special People	289,579
Richmond Volunteer Centre Society	3,109
Richmond Youth Service Agency	158,316
Rickards, C	30,253
Rideau Group Daycare	17,023
Ridge Canoe & Kayak Club	13,580
Ridge Meadows Association For, the Mentally Handicapped Persons	828,177
Ridge Pharmacy	80,495
Ridge-Meadows Home Support Service Society	873,894
Ridgedale Rod & Gun Club	4,125
Ridgeview Out of School Care Society	2,396
Ridgeview Preschool Centre	4,812
Ridgeway After School Day Care	23,486
Ridgeway I D A Pharmacy	153,954
Ridley, C K, Dr	53,073
Riera & J McKelvey, C	28,590
Rikka Enterprises Ltd	14,815
Riley Park Community Association	11,808
Ringham & C Ringham, B	13,532
Ringham, B	12,869
Ringham, R	24,787
Rinke, C	2,500
Rinos Italian Shoes & Boots Ltd	4,795
Riordan, J	7,654
Riste, R, Mrs	7,006
Ritter, R N	29,398
River Industries (Wms Lk) Ltd	2,262
Rivers, K	4,173
Riverside Community Club	8,088
Riverside I D A Pharmacy	136,593
Riverview Polyskils Society	31,750
Riverview Supplies and Services	5,019,983
Ro-Di Management	86,207
Roads & Transportation Association of Canada	67,360
Robbinson, P	2,555
Roberts Ventures Ltd	33,548
Roberts, D G, Dr	172,376
Roberts, M	14,426
Robertsen, J R, Dr	73,396
Robertson Optical Ltd	11,185
Robertson, J	4,054
Robertson, L	2,500
Robertson, W	11,800
Robinhood Foresters Society	11,452
Robins, P	20,310
Robinson & L Robinson, J	13,110
Robinson & T R Robinson, I	7,018
Robinson, D	4,427
Robinson, I	3,948
Robinson, L	25,670
Robinson, M	9,874
Robinson, P	24,660
Robinson, S	10,642
Robron Romper Room	2,907
Robson Valley & District Homemaker Society	97,527
Robson Valley Community Arts Council	2,980
Rochon & S Rochon, P	16,425
Rochow, V	7,268
Rock Creek & District Fall Fair Association	3,000
Rocky Mountain Lodge	929,033
Rocky Mountain Visitors Association	611,333
Rocky Point Day Care Society	36,535
Roesch, R, Dr	34,292
Rogers, B L	10,608
Rogers, E	18,799
Rohats & R Whitley, K	58,121
Rokirk Industries Ltd	8,724
Roman Catholic Childrens Aid Society for the County of Essex	5,141
Roman Catholic Diocese of Prince George	9,372
Roman Catholic Diocese of Victoria	3,490
Romance & R Wells, E	27,009
Romano, P	15,698
Romanow, C	12,986
Romarex Shopping & Protection Service	23,395
Rombs & D Guenther, P	3,074
Ronalds Printing	3,675
Ronson, M H	27,132

	$
Rooke, E	2,047
Rooney, S	4,575
Roosen, F	2,859
Rose Lake Community Club & Recreation Commission	5,394
Rose Manor	779,629
Rose Prairie Gospel Tabernacle	12,238
Rose Rest Home	138,788
Rose View Lodge	43,980
Rose, A N, Dr	2,126
Rosen, R, Dr	4,175
Roseway Travel Ltd	2,329
Roslen Rest Home	56,827
Ross Dance Society, Paula	14,000
Ross Hearing Aid Clinic, G A	9,499
Ross, E	31,183
Ross, R	17,522
Rossland Public Library Association	10,313
Rossman, A, Dr	25,634
Rotary Club of Abbotsford	383,333
Rotary Club of Burns Lake	2,352
Rotary Club of Coquitlam	20,000
Rotary Club of Ladysmith	12,727
Rotary Club of Nanaimo	7,248
Rotary Club of Revelstoke	2,325
Rotary Club of Saanich	70,200
Rotary Club of Salmon Arm	6,830
Rotary Club of Sidney	10,023
Rotary Harbour Society	15,560
Rotary International	2,000
Rotary Manor	641,984
Roth, S	12,146
Rothmans Benson & Hedges Inc	4,520
Round Lake Gymnastics	4,795
Round Lake Treatment Centre	65,334
Rousseau, P, Dr	23,024
Routledge, R, Dr	44,079
Rowan House	24,700
Rowe & Associates Ltd	98,133
Rowleys P C I Centre Ltd	352,240
Rowswell, M	12,052
Roy & R Roy, B	105,620
Roy, J S, Dr	66,669
Roy, R, Dr	2,670
Royal Arch Masonic Homes Society	1,621,546
Royal Canadian Air Force 800	2,587
Royal Canadian Army Cadet Corps	2,440
Royal Canadian Legion	134,291
Royal City Taxi Ltd	72,573
Royal Heights Pre School	8,056
Royal Hudson Steam Train Society	500,000
Royal Life Saving Society, The	52,500
Royal Oak Drugs Ltd	440,157
Royal Oak Guest Home	23,632
Royal Oak Inn	2,409
Royal Oak-Woodlawn-Bowell Funeral Home	8,942
Royal Westminster Owners Association	7,993
Royce Optical Ltd	3,932
Ruck, C	11,735
Ruck, M	7,859
Ruic, M	9,983
Runions, J E, Dr	55,669
Rupert Cassiar Association	7,726
Rupert, T	43,142
Rushton, J	5,265
Rusnak, M L, Dr	10,847
Russell, J W	7,773
Russell, K A	19,196
Rutherford, D	14,735
Rutland Optical	4,819
Ruzicka, R L, Dr	3,452
Ryan Drugs Ltd	175,365
Ryon, A	3,555
S & S Consulting Ltd	5,400
S A B R E West Coast Social & Behavorial Research Enterprises	39,168
SAFER Program	7,140,685
S A N E Society	241,708
S E C A Child Development Centre	17,130
S F U Childcare Society Childrens Centre	124,639
S I M Canada	6,000
S P A R Tv Society	33,500
Saan Stores Ltd	12,492
Saanich Hornets Soccer Club	3,000
Saanich Lacrosse Association-Lakehill Soccer Association	14,190
Saanich Peninsula Chamber of Commerce	6,750
Saanich Pharmacy Co Ltd	117,334

	$
Sabourin & P Sabourin, S	6,694
Saby, G I	54,005
Sackett Optical	8,373
Sadiwnyk, A	6,094
Sadler, J	4,356
Safety Mart	6,733
Safety Supply Canada Ltd	2,216
Safeway Pharmacy	207,222
Sahali Optical Co Ltd	2,594
Salad Market	4,513
Sales & Marketing Executives of Vancouver	2,801
Saligumba, D B	21,691
Salmo Arts Council	3,735
Salmo Drugs Ltd	104,696
Salmo Guide & Scout Hall Society	3,000
Salmo Public Library Association	6,396
Salmon Arm & District Association for Mentally Retarded	110,164
Salmon Arm & District Chamber of Commerce	5,000
Salmon Arm & Shuswap Lake Agricultural Association	85,500
Salmon Arm Church of Christ	26,996
Salmon Arm Native Parents	2,386
Salmon Arm Pioneer Society	1,077,526
Salmon Arm Snow Blazers Club	5,698
Salmon Arm Society for Christian Education	9,828
Salmon Arm Society for Shuswap Alcohol & Drug Program	117,106
Salmon Arm Volunteer Fire Department	40,000
Salmon Valley Curling Rink	77,175
Salt Spring Centennial Society Trustees	12,500
Salt Spring Elementary Parents Group	2,175
Salt Spring Farm	7,776
Salt Spring Island Chamber of Commerce	3,500
Salt Spring Island Community Society	132,053
Salt Spring Island Golf Club	7,329
Salt Spring Island Homemakers Service	159,076
Salt Spring Island Meals-On-Wheels	2,195
Salt Spring Island Parks & Recreation Commission	9,400
Salt Spring Island Rod & Gun Club	10,000
Saltspring Island Daycare Society	21,427
Saltspring Island Preschool	2,306
Saltspring Island Public Library Association	17,418
Salus Funeral Chapels Ltd	4,730
Salvation Army Anchorage	138,008
Salvation Army Buchanan Sunset Lodge	11,516
Salvation Army Community Daycare Centre	23,224
Salvation Army Community Services	13,030
Salvation Army Day Care	13,510
Salvation Army Day Care Centre	38,352
Salvation Army Dunsmuir House	108,250
Salvation Army Family Services (Yates St)	11,100
Salvation Army Family Services-6th St	103,401
Salvation Army Harbour Lights	208,682
Salvation Army House of Concord	1,349,116
Salvation Army Maywood Home	3,951
Salvation Army Mens Social Service Centre	84,864
Salvation Army Sunset Lodge	1,479,981
Salvation Army Wiseman House	292,404
Salvation Army-Buchanan Court	210,299
Salvation Army, The	723,249
Samplonius, M	4,800
San Luis, R	10,869
Sanandres, G	20,498
Sancta Maria House	50,637
Sand Creek Senior Citizen Drop-In Centre	6,184
Sandar Vision Ltd	17,611
Sandberg, J	23,605
Sandell Drug Mart Ltd	31,775
Sanders, L	3,750
Sandilands, J, Dr	3,384
Sandman Hotels & Inns	2,721
Sandown Motel Ltd	2,179
Sands Mortuary Ltd	32,335
Sangha, D	17,573

	$
Sano Creek Community Club	12,500
Santos, F	12,183
Sapperton Fish & Game Club	3,000
Saras Enterprises Ltd	38,972
Sardis Childrens Centre	52,669
Saskexpo 86 Corp	3,770
Satchs Amusements Ltd	6,383
Satellite Video Exchange Society	5,000
Saulino, D	31,511
Saunders Home, B & C	72,122
Saunders, B	69,031
Sauter, G, Mrs	7,776
Savage, C	8,794
Save the Children Fund	9,795
Save-More Drugs Ltd	28,523
Save-On Drugs	196,955
Save-On-Foods	86,977
Save-On-Foods & Drugs	107,568
Savers Optical	2,957
Savoie & Dr F Savoie, C, Dr	11,948
Sawicki & M Sawicki, G	16,069
Saxe Point Daycare	45,101
Sayo Development Corp	147,760
Sayward Volunteer Rescue & Fire Society	8,253
Scarff, M	9,193
Schamhart, M	10,293
Schembri, M	33,291
Scheper, J	8,689
Scherzer, M H, Dr	16,024
Schieldrop, P, Dr	84,135
Schlagintweit, H, Dr	6,195
Schmid, R	18,237
Schmidbauer & S Spicer, E	44,097
Schmidbauer, E	20,646
Schmidt Optical, Art	14,957
Schmidt, E	7,776
Schmidt, N E	14,717
Schmoeller, L	2,306
Schnabel, E	3,575
Schnarr, J M, Dr	4,920
Schoch, W, Dr	56,450
Scholarships, Bursaries and Awards	7,489,684
Scholem Home Ltd	237,238
Scholz, J F, Dr	37,870
Schrader, S A, Mrs	2,659
Schreiner, A	2,500
Schroeder, R	3,400
Schroeder, U J	3,978
Schumacher & R Stevens, B	66,456
Schuurman, L	8,889
Schwartz, G	21,639
Schwartz, J H	13,363
Science Council of B C	3,800,000
Sclater Pharmacy	277,139
Scobie, E	6,619
Scofield, S S	6,301
Scots Miniature Roses Ltd	9,406
Scott & R Scott, H	4,612
Scott Personnel	24,000
Scott Road Pharmacy	2,760
Scott, A, Mrs	5,205
Scott, G H	7,524
Scott, J L	2,000
Scott, R R	76,619
Scotts Pharmacy	104,838
Scotts Pharmacy (1966) Ltd	439,959
Scottsdad Ltd	40,497
Scull, J, Dr	31,436
Sea Sport Outboard Marina Ltd	2,451
Sea Use Council	12,000
Seabird Island Band	6,000
Seaforth Pharmacy	32,250
Sears Canada Inc	62,174
Seaview Guest Home (1973) Ltd	93,456
Seaview Pharmacy Ltd	389,992
Seaview Rest Home	120,455
Sechelt & District Association for the Retarded	11,394
Sechelt & District Chamber of Commerce	3,500
Sechelt Intermediate Care Society-Shorncliffe	648,529
Sechelt Public Library Association	3,376
Sechelt Senior Citizens Association	100,000
Second Spring Adult Day Care	94,056
Second Step Society for Physically Handicapped Adults	123,761
Secretariat On Science Research & Development	250,000
Sector Computers Ltd	2,000
Secwepemc Cultural Education Society	9,979

	$
Seggewiss Co Ltd. H J	180.262
Segler. T	2.700
Seibeck. H	17.758
Sekyer & Price Holdings Ltd	2.580
Selkirk Pharmacy	44.015
Selpaw Holdings Ltd	31.583
Selvakone. G. Dr	47.419
Semiahmoo House Society for the Handicapped	150.196
Seminary of Christ the King	15.690
Semrau Inc. S R. Dr	86.346
Senaiko. S	9.089
Seneviratne. G	12.097
Senini. B. Dr	3.198
Senior Citizens & Veterans Housing	7.082
Senior Citizens Association of B C	25.905
Seniors Counselling Services	158.131
Seniors Research & Resource Society of B C	25.000
Seniors Supplement	16.043.092
Seolall. D. Dr	33.948
Serendipity Boutique	8.782
Serenity Acres	32.034
Sergeant. A	18.612
Serrano. C. Dr	27.446
Service Drugs	159.285
Seton Lake Indian Band	40.000
Seton Villa	452.199
Seven Seas Travel Ltd	57.907
Seven Views Ranch Ltd	182.551
Seydel. D	12.521
Seymour Pharmasave	427.058
Seymour. D	7.500
Shaler. S	45.314
Shames Mountain Ski Corp	5.596
Shannon Day Care	36.135
Shannon. E	3.383
Shannon. Z	2.000
Shannons Vineyard	8.970
Sharkey. K	11.794
Sharons Mastectomy Shoppe	66.679
Sharpe & Associates. W S	20.982
Shaughnessy Heights Church Day Care Centre	7.932
Shaughnessy Lodge	154.897
Shaughnessy Optical	3.318
Shaughnessy Point Grey Out of School Society	10.467
Shaw. C	2.500
Shaw. D	2.051
Shaw. D. Mrs	22.534
Shaw. L	53.045
Shaw. M	32.573
Shawnigan Lake Community Centre Association	7.651
Shawnigan-Cobble Hill Farmers Institute & Agricultural Society	3.000
Shaws Rest Home	33.512
Shearer. A R. Dr	2.052
Sheet Metal & Roofing Joint Apprentice Committee	30.591
Sheffield. R I. Dr	4.004
Shek. W	7.900
Shellard. R	14.293
Shelmarie Rest Home. The	111.791
Shelton. A	30.350
Shepard. L	15.987
Shepherd. C	25.172
Shepherd. F	12.899
Shepherd. J	2.800
Shepherd. P	11.954
Shera. D	48.039
Shergolds Rest Home Ltd	11.399
Sherk. M. Dr	4.376
Sherk. R I	7.776
Sherwood Crescent Guest Home Ltd	427.911
Sherwood Forest Day Care Centre	16.217
Sherwood. G	85.437
Sheshaht Band Council	8.500
Shiloah	196.954
Ships Point Guest Lodge Ltd	124.142
Shirley & J Shirley. S	68.653
Shkwarok. B J. Dr	19.736
Shop Easy Stores	28.668
Shop-N-Save Drugs	148.702
Shoppers Drug Mart	17.685.256
Shoppers Food Mart Ltd	10.315
Shore-Horst. R. Dr	41.540
Shorncliffe Intermediate Care Facilities	5.724
Short. G	9.996
Shortreid & Associates. J D	2.391
Shrimps Day Care	16.974
Shrine Club of Campbell River	20.592
Shrine Club of Mile Zero	16.072
Shrine Club of Upper Vancouver Island	17.735
Shuswap Area Family Emergency Society	35.719
Shuswap Community Centre Society	300.000
Shuswap Day Care Society	30.774
Shuswap District Arts Council	6.950
Shuswap Homemakers Service	526.345
Shuswap Optical Ltd	4.456
Shuswap Optometric Centre	4.060
Shuswap Pharmacy Ltd	150.314
Shuswap Rodeo & Recreation Association	2.500
Shuswap Youth Centre Association	167.496
Sidney Anglers Association	5.000
Sidney Association of Merchants	3.376
Sidney Personal Care Home Ltd	492.158
Sidney Pharmacy Ltd	780.540
Sieg & G Sieg. W	44.703
Sieg. W J	7.606
Siermachesky. N	6.230
Sigmond. S C	55.424
Sigurdson. W F. Dr	59.262
Silcox. R A. Dr	5.661
Silhouette	12.237
Silver Creek Community Association	2.375
Silver Hotel & Rooms	5.239
Silver Threads Service	37.500
Silver Tip Development Ltd	13.200
Silverhill Daycare Centre	29.293
Silviculture Joint Adjustment Committee	10.000
Simas. K A. Dr	4.691
Simcoll Investments Ltd	81.334
Similkameen Vineyards	2.610
Simmonds Advertising & Marketing. Charles Services	2.500
Simon Fraser Home Support Association	1.289.710
Simon Fraser Lodge Inc	1.655.667
Simon Fraser Society for Mentally Handicapped People	2.352.575
Simon Fraser Union Board of Health	3.700
Simon Fraser University Pipe Band	3.700
Simon. D	2.714
Simpson. M	3.000
Simpson. R. Dr	13.780
Sims. R M. Dr	6.929
Sinceres Pharmacy	113.768
Sinclair. D	12.319
Singh. J. Dr	39.806
Sinotte & M Sinotte. R	23.850
Sipco Industrial Products Ltd	2.280
Sir Winston Churchill Society	2.000
Sisters of Saint Ann	408.335
Sisters of the Good Shepherd	21.569
Siu. D W. Dr	47.974
Sivertz. K S Dr	2.070
Sixth International Symposium on G I Hormones	2.000
Skaha I D A Pharmacy	440.268
Skeena Terrace Tenants Association	14.691
Skeena Union Board of Health	2.350
Skellenger. J	31.252
Skellett. M	6.136
Skibinski. R	11.151
Skibinski. S	55.124
Skoe. E	15.444
Skowkale Fastball Club	6.000
Skywalk Youth Programs Ltd	57.320
Sleigh. A D. Dr	62.511
Slocan Medical Clinic	6.833
Slocan Valley Community Arts Council	2.250
Small Talk Daycare	5.236
Small Talk Society for Developmental Language Disorders in Preschool Age Children	137.382
Small World Nursery School	4.755
Small World Pre-School	10.047
Smart. P	2.005
Smee & J Smee. G	4.868
Smee. G	4.320
Smeeton. E	2.218
Smeeton. S	33.943
Smekal. D F. Dr	12.198
Smeltzer & P Smeltzer. H	3.723
Smile Restaurant	7.002
Smiley. W C	4.752
Smith. C C. Dr	41.583
Smith. C M	9.983
Smith. D	334.407
Smith. D P. Dr	23.382
Smith. G	4.032
Smith. G D. Dr	25.810
Smith. H G. Dr	19.918
Smith. L	13.309
Smith. M	18.700
Smith. S	3.029
Smith. T	2.500
Smithers & District Chamber of Commerce	6.128
Smithers Community Services Association	512.985
Smithers Home Support Service Society	111.254
Smithers Public Library Association	10.054
Smithers Receiving Home Society	45.910
Smithers Residential Attendence Program	28.046
Smythe & L Smythe. B	6.450
Smythe. B	11.859
Snow White Preschool	4.418
Snowsell. R F. Dr	8.480
Social Planning & Research Council of B C	6.191
Social Planning & Review Council of BC	9.000
Societe Maillardville-Uni	2.400
Society for Canadian Women in Science & Technology	3.000
Society for Critical Arts Publications	47.000
Society for Prevention of Cruelty To	40.000
Society for the Education of Children With Specific Learning Disabilities	56.642
Society in Transition	2.000
Soda Creek Indian Band	12.773
Sollid. C G. Dr	28.202
Soloman. H	9.500
Solyom. I E. Dr	102.892
Somass Drug Store Ltd	170.638
Sommerville. L	28.608
Sonnys Trucking	2.431
Sono Nis Press	6.000
Sonoda. M. Dr	62.248
Sonshine Christian Preschool	3.902
Sonshine Daycare	3.690
Sooke Family Resource Society	16.995
Sooke Marine Rescue Society	34.521
Sooke Region Museum	18.500
Sooke-Jordon River Chamber of Commerce	3.000
Sorensen & S Sorensen. D	17.410
Soroka Dental Laboratories Ltd	8.340
Soroptimist International of N & W Vancouver	2.078
Soucie. S	31.113
Soucie. T	106.470
Sound Station Rental	2.280
South Arm Community Association	4.347
South Arm United Church	37.711
South Burnaby Drugs	246.460
South Cariboo Chamber of Commerce	68.790
South Cariboo Community Day Care	12.129
South Cariboo Elizabeth Fry Society	45.496
South Cariboo Home Support Service Association	377.134
South Central Union Board of Health	2.214
South Hill Child Care Centre	51.592
South Hill Resources Ltd	892.585
South Okanagan Alcohol Counselling Service	116.388
South Okanagan Childrens Service Society	778.193
South Okanagan Concert Society	2.160
South Okanagan Home Support Services Society	321.408
South Okanagan Long Term Care Society- Sagebrush Lodge	710.324
South Okanagan Women in Need Society	62.723
South Peace Art Society	5.585
South Peace Community Arts Council	11.105
South Peace Community Resources Society	469.423
South Peace Home Support	597.505
South Peace Society for the Development of the Handicapped	139.993

	$
South Peace Society for the Hearing Impaired	2,272
South Thompson Community Services	6,100
South Vancouver Adult Day Care	121,940
South Vancouver Adult Day Centre	4,123
South Vancouver Island Safety Council	29,580
South Vancouver Neighbourhood House	199,215
South-Side Drugs	201,194
Southardaire Guest House	145,386
Southardaire Manor	43,174
Southern Interior Stockmens Association	2,702
Southern Okanagan Association for the Mentally Handicapped	321,098
Southshore Daycare Centre	20,411
Southside Volunteer Fire Department	10,000
Southview Farms Ltd	44,550
Southwell, E	3,531
Space Update 1986	2,000
Spacey, W K, Dr	4,750
Spare Time Challenge Club	4,132
Spare Time Clubhouse	39,255
Spare Time Fun Centre Society	105,487
Spare Time Ii	15,936
Spare Time Kids Club	27,799
Sparlings Sporting Goods (1977) Ltd	9,120
Sparwood & District Chamber of Commerce	3,000
Sparwood Arts Council	4,220
Sparwood Childrens Centre	3,769
Sparwood Public Library Association	12,956
Sparwood Weight Training Club	4,000
Spears, E	36,852
Special Delivery Dance Museum Theatre	4,000
Special Health Systems Ltd	9,068
Special Needs Pre-School Day Care	6,698
Spectrum	8,565
Spectrum Optics Ltd	7,356
Speelman, H	9,351
Spence & B Spence, J	2,861
Spencer-Dickie Drugs	45,838
Spencer, J	26,789
Spinella, M	22,309
Spirit of the West	8,000
Splinter & I Splinter, R	8,529
Sport & Fitness Council for the Disabled	43,400
Sport B C	790,943
Sport Medicine Council of B C	54,000
Sportsmans Cafe Ltd	2,060
Spragg, B	57,904
Spring Lake Youth Ranch, The	204,471
Springfield Funeral Home Ltd	3,095
Springhouse Womens Institute	3,166
Springridge Early Childhood Centre	93,853
Springridge Place Group Home	21,513
Sprott Shaw College of Business Ltd	10,096
Sproule, W R, Dr	12,245
Spruce Capital Radio Association	4,372
Spruce Optical Co	4,182
Squamish Chamber of Commerce	12,500
Squamish Community Services Society	46,829
Squamish Intermediate Care Society	408,223
Squamish Public Library Association	16,435
SS I D A Drugs	109,960
St Albans Daycare Centre	27,920
St Alice Hotel	2,070
St Andrews & Caledonian Society	5,000
St Andrews Housing Society	35,000
St Andrews Preschool	2,178
St Anne Daycare Centre	16,821
St Anns Academy Society	428,314
St Anthonys Clinic Pharmacy	276,717
St Arnault, A	37,224
St Barnabas Daycare Society	141,602
St Bernard House	142,002
St Christophers Kindergarten	2,270
St Crispins Villa Ltd	124,832
St James Daycare Society	26,974
St James Home Help Service	847,549
St James Social Service Society	765,310
St John Ambulance	118,664
St John Council of BC	25,700
St John the Divine Daycare Centre	45,830
St Josephs Parish	41,943
St Josephs Preschool	4,990
St Judes Anglican Home	618,121
St Laurent, H	21,251
St Leonards Society	7,106
St Marys Indian Band	12,036
St Matthews Day Care Society	37,346
St Michaels Centre	657,275
St Michaels Centre Adult Day Care	134,411
St Michaels Church Day Care Centre	84,126
St Patricks House Society	74,663
St Pierre, A	7,721
St Vincent De Paul Society	51,177
Stack & M Denholm, T	11,125
Stack, T	23,547
Stahl, G, Dr	13,206
Stang, E	13,149
Stangeland, M	38,802
Staples, S	7,776
Star Wholesale Distributors Ltd	2,584
Start Educational Enterprises Inc	2,125
Steedman, J A, Dr	61,582
Steele, P E	2,500
Steeples View Recreation Association	10,900
Stege Logging Ltd	2,912
Stegemann, C	12,929
Stein Natural & Cultural Heritage Rediscovery Society	6,800
Stein, L, Dr	24,617
Stein, P B, Dr	6,968
Steinke, V	7,610
Stellaquo Band	2,042
Stelmaschuk & Associates Ltd, W J	1,138,669
Step-By-Step Pre-School Society	206,061
Stephanies Small World Day Care Ltd	2,763
Stephen Lodge	138,377
Stephenson, G H, Dr	47,512
Stepping Stones Daycare	2,146
Stevens, E P	7,000
Stevens, P	18,612
Steveston Community Society	9,775
Steveston Pharmacy Ltd	130,168
Stewart Community Reading Centre	4,339
Stewart, J W	8,685
Stief, K	3,254
Still, R L	29,292
Stimson Optical Inc	3,479
Stirling & D Stirling, C	14,091
Stirling House	190,423
Stirling, C	9,600
Stochmanski, G	7,863
Stocker Equities Ltd	219,931
Stoffer, C	23,110
Stokowski, B, Dr	4,594
Stoneman, D, Dr	4,743
Stoner & District Recreation Commission	3,007
Stoney Creek Dodgers	5,000
Stongs Markets	4,109
Story Travel Ltd	16,289
Strathcona Adult Day Centre Society	113,643
Strathcona Community Centre Association	2,659
Strayer, J	2,967
Stringer, D W, Dr	48,596
Stringer, E M, Mrs	7,776
Stroke Association of B C	77,376
Strong & S Strong, B	18,159
Strong Rehabilitation Centre Daycare, G F	5,544
Strong Rehabilitation Centre, G F	87,324
Strong-Boag, R	3,829
Stronski, E	23,750
Stuart & J Stuart, P	8,616
Stuart Lake & District Association for the Mentally Handicapped	19,647
Stuart Lake Clubhouse	27,929
Stuart Lake Seniors Association	33,000
Sturam, S	23,741
Sturgeon & O Sturgeon, A	33,733
Sturgess, L	13,200
Sturgess, L, Dr	2,979
Sub Shop Restaurant	9,251
Sugar Bear Daycare Ltd	17,445
Sulin, D	10,000
Sullivan, M	40,109
Sully, I	2,664
Sumas Indian Band	5,000
Summer of 73 Daycare Society	16,429
Summerland Action Festival Association	5,366
Summerland Chamber of Commerce	6,000
Summerland Community Arts Council Council	3,920
Summerland Community Homemaker Society	198,550
Summerland Golf Society	12,586
Summerland Pharmacy Ltd	261,263
Sun Coast Travel Ltd	2,611
Sun Valley Optical	7,048
Sun Valley Paramedical Ltd	10,509
Sun Valley Rest Home	398,434
Sun Yat-Sen Garden Society, Dr	133,000
Sundance Daycare	36,395
Sunflower Day Care Centre	34,736
Sunlight Optical	10,397
Sunny Grocery	34,228
Sunnybank Retirement Home	764,996
Sunnyside Daycare Centre	11,061
Sunnyside Guest Home	52,357
Sunrise Hotel	2,950
Sunseed Youth & Family Service Association	331,611
Sunset Childcare Society	30,390
Sunset Daycare Centre	25,237
Sunset Figure Skating Club	6,083
Sunset Home	33,193
Sunset Pharmacy Ltd	406,207
Sunset Resthome	15,139
Sunset Special Care Facility	18,150
Sunshine Association for the Handicapped	16,914
Sunshine Coast Aquaculture Association	2,000
Sunshine Coast Arts Council	15,508
Sunshine Coast Community Resource Society	53,803
Sunshine Coast Community Services Adult Day Care	61,248
Sunshine Coast Community Services Society	787,502
Sunshine Coast Home Support Society	131,972
Sunshine Coast Tourism Association	100,000
Sunshine Hills Tennis Club	8,000
Sunshine Lodge	246,283
Sunshine Optical 1982 Ltd	5,493
Sunshine Theatre Society	29,000
Sunshine Valley Little Peoples Place	24,352
Super Pharmacy	46,185
Super Save Optical	10,802
Super Valu Stores Ltd	204,941
Superbe Restaurant	11,747
Support Education & Prevention of Sexual Assault	3,500
Surdell Taxi Ltd	5,416
Surg-Med Kelowna	9,785
Surgical Supplies (B C) Ltd	163,836
Surkes, G	9,768
Surrette, M	15,271
Surrey & White Rock Home Support Association	1,437,524
Surrey Art Gallery	42,000
Surrey Association for Early Childhood Education	391,771
Surrey Association for the Mentally Retarded	629,867
Surrey Association for the Mentally Retarded (Clover Valley Industries)	165,068
Surrey Chamber of Commerce	5,000
Surrey Co-ordinating Centre	366,575
Surrey Community Resource Society	975,814
Surrey Coordinating Society	3,256
Surrey Daycare Society	50,192
Surrey Knights Swim Club	2,140
Surrey Public Library	265,728
Surrey Regional Chamber of Commerce	7,000
Surrey Rehabilitation Society	201,715
Surrey Rehabilitation Workshop	21,229
Surrey Sledge Hockey & Ice Picking Society	2,200
Surrey Symphony Society	2,500
Surrey YM-YWCA	2,021
Suter, J	46,068
Sutherland & G Sutherland, B	53,485
Sutherland Hills Rest Home Ltd	870,171
Sutker, L W, Dr	34,654
Suttons Funeral Directors Ltd	3,738
Suzara, A	39,554
Swab, S	8,216
Swan Valley Lodge	632,402
Swanson, M	5,090
Swanson, W	18,589
Swedberg, L	2,274

	$
Swindells & M Swindells, R	67,939
Syds Taxi	2,590
Synod of the Diocese of New Westminster	14,997
Szasz, K	3,072
Szilagyi, M	2,772
Sztabinski, K	5,337
T Js Kiddies Korner	3,003
T L C Health Services Inc	1,912,064
T N T Enterprises	57,587
Tabor Home	850,152
Tahsis Social Development Society	6,667
Takahashi, D N, Dr	10,869
Takasaki, S T, Dr	48,318
Talon Books Ltd	9,455
Tamahnous Theatre Workshop Society	40,000
Tamplin, R E I Dr	84,408
Tandy Leather Co Ltd	2,804
Tatar, E	7,776
Tatla Lake Area Community Association	20,000
Taylor Manor	901,086
Taylor, C	16,329
Taylor, J	3,320
Taylor, L	26,892
Team Skyline Sports Ltd	2,001
Teamsters Local 213	28,500
Teasdale & M Teasdale, A	6,093
Teasdale, A	7,961
Technical & Research Committee on Reclamation	10,000
Techteach	5,212
Tecson, M P, Dr	64,459
Teddy Bear Babysitting & Daycare Service	4,054
Teddy Bear Day Care	3,002
Teddy Bear Day Care (Creston)	13,137
Teddy Bear Day Care (Sechelt)	61,142
Teddys Cafe	2,751
Tedesco, C	5,777
Tedorsthorst, S	8,554
Tee Pee Tot Day Care	2,598
Teigrob, K	14,166
Telemark Ski Club	6,104
Telephone Pioneers of America	2,390
Telfer International Inc Ltd	5,185
Telkwa Reading Centre	2,621
Tempo Daycare Facility	6,731
Tennis B C	85,580
Tennyson Out of School Society	16,332
Tenth Ave Alliance Wee Care Daycare Centre	32,193
Termansen, P E, Dr	11,870
Ternes, J	3,969
Terrace & District Arts Council	7,685
Terrace & District Chamber of Commerce	6,000
Terrace & District Christian Council for Human Resources	25,515
Terrace & District Community Services Society	649,006
Terrace Cerebral Palsy Association	127,818
Terrace Co-operative Association	6,980
Terrace Community Services Society	53,598
Terrace Concert Society	2,500
Terrace Day Care Society	16,288
Terrace Drugs Ltd	108,646
Terrace Home Support Services	138,630
Terrace Minor Hockey Assocaition	2,798
Terrace Public Library Association	39,372
Terrace Regional Museum Society	10,000
Terrace Travel Ltd	16,960
Terrace Water Polo Association	10,472
Terrace 1986 Winter Games Society	256,598
Terraceview Lodge Society	1,054,825
Terraceview Vineyards Ltd	12,810
Tesl Canada 87	5,828
Texada Community Television Association	4,000
Texada Golf Driving Range Society	5,700
Texada Medical Clinic	12,850
Thatcher, H	11,016
Thate, A	15,985
Theatre B C/B C Drama Association	33,600
Theatre Energy	10,000
Themens, V	21,685
Thetis Island Community Association	20,000
Thibeault & S Thibeault, H	16,433
Thio, K T	47,900
Third Place Resource Centre	5,000
Thom, T	2,500
Thomas, W	30,150
Thompson & C Thompson, M	39,184
Thompson Community Association	15,397
Thompson Memorial Daycare, Phil	18,656
Thompson Professional Support Services	38,786
Thompson Residential & Community Services Inc	817,381
Thompson Valley Crisis & Counselling Services Association	94,786
Thompson Valley Grasshopper Control Committee	3,600
Thompson Valley Grasshopper Control Zone	5,300
Thompson, A	31,953
Thompson, J C	6,859
Thompson, L	44,487
Thompson, L M	8,064
Thompson, N M	15,549
Thompson, P	9,020
Thompson, R	6,328
Thompson, V, Mrs	11,448
Thomson & S Thomson, G	6,142
Thomson Lodge	119,086
Thomson, E	173,368
Thomson, J J	6,663
Three Acre Wood After School Care Society	6,310
Three Angels Medical Clinic	3,367
Three Links Care Society, The	1,080,302
Three Links Manor	2,372
Thrifty Foods	4,749
Thunderbird Travellers Club	3,000
Tichy, D, Dr	77,120
Tien, G	75,506
Tilbury Regional Hospital Laundry Society	77,451
Tillicum Daycare Society	11,706
Tillicum Haus Friendship Centre	10,000
Tillicum Haus Society	4,000
Tillicum Lodge	1,764,943
Timberlake, A	9,237
Timberland Ski Club	3,592
Timberline Ranch	3,344
Timberline Safety Wear	3,349
Timberline Tours & Backpacking	8,568
Timbrell, E	22,276
Timmins, J G	11,545
Tinhorn Creek Vineyard	2,505
Tinney, M	2,081
Tiny Tot Daycare	5,952
Tiny Tot Recreation	4,786
Tiny Tots Daycare	12,916
Todays Woman Fashions Ltd	76,322
Toddler Two Day Care	33,677
Tofino Pharmacy	16,239
Tofino Recreation Commission	7,900
Tolsma, R	10,782
Tomaco Tours & Travel Service, P T	19,509
Tomm, B G, Dr	61,833
Tonn, E, Mrs	8,281
Toombs, A	57,468
Toosey Indian Band	50,000
Topham Brown Public Art Gallery	5,000
Torah Academy Daycare	3,690
Torok, K	19,992
Torp, E	36,199
Tot N Tyke Daycare	82,007
Tot Stop Day Care	10,481
Total Communication Childrens Society	135,316
Total Communication Deaf Childrens Society of B C	138,083
Totem Travel Service (Trail) Ltd	3,413
Totem Travel Service Ltd	2,520
Toth, P	54,731
Touche Ross & Co	8,024
Touchstone Family Association	560,978
Touchstone Theatre Company	14,000
Tourism Association of Southwestern B C	663,992
Tourism Association of Vancouver Island	542,026
Tower Lake Community Club	33,251
Tower, F	6,505
Towill, G, Dr	19,068
Town & Country Restaurant (85)	4,903
Town Centre Optical	2,785
Town Crier Enterprises (1983) Ltd	2,028
Toy Box Pre School Centre	8,321
Tozer, J	6,107
Tracy, H	2,451
Trafalgar Out of School Care Society	5,474
Traffic Injury Research Foundation of Canada	5,000
Trail & District Child Care Society	150,051
Trail & District Community Arts Council	7,063
Trail & District Day Care Society	16,676
Trail & District Home Support Association	544,616
Trail Chamber of Commerce	4,000
Trail Public Library	32,880
Trail Senior Citizens Lodge Society	40,035
Training Group, The	20,000
Travel Connections Inc	5,148
Travel Place, The	5,460
Travelworld Ltd	24,417
Travenol Canada Inc	6,385
Traynor, L	4,099
Tredger, W	25,542
Tremblay, F	12,047
Trevis, A	14,701
Tri Cor Services (1984) Ltd	39,600
Trigos Footwear	4,368
Trillium Health Care Society	1,303,230
Trillium Lodge	863,546
Trinity Center Care Society	1,051,071
Trinity Park Lodge	119,665
Trio-Travel Ltd	3,892
Triumf	3,000
Tronson Court Group Home	20,084
Trottier & D Trottier, C	24,550
Troupe De La Seizieme	4,500
Trout Lake Community Centre	3,430
Trstenjak & L Trstenjak, A	4,670
Tru-Valu Optical Ltd	110,299
Tru-Vu Discount Optical Inc	3,371
Truscott, C	44,336
Tsang, G, Dr	3,654
Tsawataineuk Band Council	6,000
Tsawwassen Amateur Baseball Association	5,500
Tsawwassen Drugs	202,599
Tsawwassen Out of School Care Centre	2,573
Tsow-Tun-Le-Lum Society	25,000
Tuason, A P, Dr	71,125
Tudor Lodge Rest Home	35,955
Tudor Village I D A Pharmacy	9,980
Tumbler Ridge Community Arts Council	5,305
Tumbler Ridge Day Care	2,343
Tumbler Ridge Gymnastics Club	4,677
Tumbler Ridge Health Care Services Society	60,350
Tumbler Ridge Health Centre	111,579
Tumbler Ridge Library	10,298
Tumbler Ridge Softball Commission	10,000
Tuokko, A	42,254
Turba Associates	49,500
Turf Hotel (1967) Ltd	4,324
Turk, J	7,876
Turkovics, F	2,530
Turnbull, A	151,872
Turner Dental Laboratory	2,725
Turner, E	16,446
Turner, P	2,500
Turning Point	72,528
Tuxedo Pizza Ltd	18,504
Tweedmuir Rod & Gun Club	5,000
Twenty Twenty Contact Lens Centre	2,175
Twin Cedars Rest Home	329,912
Twin Oaks Guest Home	17,563
Twin Peaks Property Management Ltd	2,037
Tyee Pharmasave	124,305
Typusiak, N J	14,341
U B C Bookstore	6,740
U B C Cariboo Research Forest Committee	100,000
U B C Museum of Anthroplogy	62,558
U Hill Kinderclub	17,750
Ucluelet Lions Club	2,053
Ucluelet Little League Baseball Association	5,000
Ucluelet-Port Albion Chamber of Commerce	2,250
Uglene, L M, Dr	3,172
Uhlmann, R P, Dr	29,687
Ujimoto, G A	15,159
Ulrich, D G, Dr	22,626
Umista Cultural Society	16,000

	$
Uniform Law Conference of Canada	4,000
Uniglobe Freedom Travel Ltd	4,591
Uniglobe Priority Travel Services	6,223
Uniglobe Sunburst Travel Ltd	4,739
Union of B C Municipalities	15,886
Unitarian Services Committee	6,200
United Chinese Community Enrichment Services Society	23,329
United Church of Canada	47,313
United Commercial Travellers	43,129
United Croats of Canada-King Tomislav Branch	150,000
United Lodge Ltd	130,747
United Native Nations	50,794
United Optical	21,531
United Rooms	2,468
United Scottish Cultural Society	200,000
United Triathletes Association of BC	5,000
United World College of the Atlantic Ltd	24,123
Unity Daycare Centre	44,525
Universite Du Quebec A Chicoutimi	39,100
Universities Council of B C	712,700
University College Care Society	8,265
University Endowment Lands	80,151
University Health Sciences Centre	142,458
University Hill After School Care Society	20,026
University Kindercare Society	16,153
University of B C Day Care Council	12,203
University of Victoria Chamber Singers	2,400
University Pharmacy Ltd	85,767
Uphill Memorial Home Society, Tom, The	669,252
Upjohn Healthcare Services	2,653,209
Upper Fraser Valley Developmental Preschool Society	97,226
Upper Fraser Valley Neurological Society	23,000
Upper Fraser Valley Society for the Retarded	263,681
Upper Fraser Valley Transition Society	78,879
Upper Island Union Board of Health	3,500
Upper Pine Parents Teachers Club	10,033
Urban Native Indian Education Society	5,703
Urban, D E, Dr	32,258
Urquharts Pharmacy Ltd	249,075
Utan Enterprises Ltd-Orian Home	641,503
Utley, N	14,626
V A L E Association	4,558
V I S T A Programs	59,152
V S Services Ltd	588,942
Vala & G Vala, C	3,404
Valemount Health Planning Society	191,499
Valemount Public Library	6,531
Valenciano & C Valenciano, R	25,782
Valenciano, R	48,672
Valhaven Home	198,879
Valk, B	4,518
Valley Native Friendship Centre Society	10,000
Valley Pharmacy Ltd	694,815
Valley Royals Track & Field Club	14,329
Valley Therapeutic Equestrian	2,532
Valley View Golf Club	25,000
Valleyhaven Guest Home	218,204
Valleyview Childcare Centre	22,532
Valleyview Funeral Home	5,437
Van Dam, C	5,997
Van Der Meer, A, Mrs	18,612
Van Der Molen, F	16,558
Van Der Ploeg, M	7,238
Van Horne Out of School Care	11,695
Van Isle Industrial Education Centre Ltd	16,770
Van Keith, K	35,440
Van Leeuwen Home	44,955
Van Saane Greenhouses	12,871
Van Seters, F, Dr	5,637
Van Volkinburgh, S	29,353
Vancouver Academy of Music	96,500
Vancouver Allergy Supply	2,488
Vancouver Art Gallery Association	393,700
Vancouver Bach Choir	14,500
Vancouver Ballet Society	9,500
Vancouver Board of Trade, The	12,000
Vancouver Cantata Singers	6,500
Vancouver Centennial Commission	20,000
Vancouver Central Handicraft Society	25,138
Vancouver Chamber Choir	38,000
Vancouver Community Workshop	28,568
Vancouver Crematorium Ltd	7,470
Vancouver Dance Centre Society	4,000
Vancouver East Cultural Centre	71,500
Vancouver Folk Music Festival	6,724
Vancouver Homesharers	20,000
Vancouver Indian Centre Housing Society	3,359
Vancouver Indian Centre Society	7,419
Vancouver International Film Festival	30,000
Vancouver Island Coach Lines Ltd	4,919
Vancouver Island Exhibition Association	8,239
Vancouver Island Haven Society	94,255
Vancouver Island Housing Association for the Physically Disabled (1976)	391,625
Vancouver Island Mine Safety Association	41,100
Vancouver Island Piping Industry	8,500
Vancouver Island Providence Community Association	41,024
Vancouver Island Regional Library	1,015,982
Vancouver Island Safety Council	79,920
Vancouver Island Shakespeare Festival Society	45,000
Vancouver Kiwanas Welfare Foundation	10,000
Vancouver Life Skills Society	26,917
Vancouver Maritime Museum	70,000
Vancouver Mental Patients Association Society	783,101
Vancouver Money Mart	3,520
Vancouver Multicultural Society of B C	5,000
Vancouver Museum	191,500
Vancouver Naval Veterans Association	4,000
Vancouver Neurological Centre	516,960
Vancouver New Music Society	12,500
Vancouver Olympic Club	4,708
Vancouver Opera Association	240,000
Vancouver Oral Centre for Deaf, the Children Inc	178,276
Vancouver Performing Arts	42,535
Vancouver Public Aquarium	29,120
Vancouver Recital Society	3,000
Vancouver Resource Society for the Physically Disabled	1,160,923
Vancouver Resource Society-Kelly Court	174,961
Vancouver Richmond Association	108,962
Vancouver Rowing Club	80,000
Vancouver Rugby Union	2,000
Vancouver Safety Council	97,000
Vancouver Society for Early Music	20,000
Vancouver Symphony Society	770,000
Vancouver Talmud Torah Society	322,806
Vancouver Taxi Ltd	33,753
Vancouver Teen Challenge Rehabiliation Centre	19,615
Vancouver Teen Challenge Society	7,200
Vancouver Variety Club	85,000
Vancouver Vocational Institute	6,689
Vancouver Volunteer Centre	33,712
Vancouver Volunteer Society	11,107
Vancouver Water Ski Club	3,395
Vancouver Womens Health Collective	23,000
Vancouver Ymca Challenge Club	4,513
Vancouver Ymca International Unit	26,971
Vancouver Youth Symphony Orchestra Society	7,500
Vancouver Youth Theatre	2,500
Vancouver-Richmond Association for the Mentally Handicapped People	3,504,253
Vancouver-Richmond Association for the Mentally Retarded	29,955
Vanden Brink, J A	5,041
Vanden Brink, T	4,482
Vanderhoof Agricultural & Industrial Association	6,000
Vanderhoof Fall Fair Association	75,000
Vanderhoof Home Support Services	167,351
Vanderhoof Pharmacy Ltd	152,652
Vanderhoof Public Library Association	9,062
Vanderhulst, A	19,197
Vaness & Associates, Frank L	3,851
Vaness, F L	61,983
Vanfare Joint Venture	3,822
Vansantvoord, D	10,245
Vansickle, K, Mrs	28,235
Vanteck Enterprises Ltd	2,093
Variety Club-Child Development Centre	2,567
Variety Farm Training Centre	10,730
Varietys Treatment Centre for Children	6,395
Varnel, M	6,737
Vaski, F	2,840
Vedal, S, Dr	18,160
Veejay House	70,018
Veile Hotel	7,300
Vel-Rey Lodge	403,385
Venables, G	28,322
Verhage & C Verhage, P	13,860
Vernon & District Association for the Mentally Handicapped	199,967
Vernon & District Chamber of Commerce	15,379
Vernon & District Homemaker Society	808,431
Vernon Community Arts Council	17,020
Vernon Community Music School	12,500
Vernon Drug Ltd	126,995
Vernon Figure Skating Club	5,634
Vernon Judo Club	10,067
Vernon Optical Ltd	7,952
Vernon Womens Transistion House Society	112,542
Versa Services	1,221,929
Versatile Pacific Shipyards Inc	49,136
Versun Enterprises Ltd	355,082
Vezter Lodge	17,796
Vicon Medic Pharmacy	273,535
Victoria & District Baseball Association	12,000
Victoria & Vancouver Island Multiple Sclerosis Society	153,333
Victoria Am Association	5,000
Victoria Amateur Swimming Club	2,948
Victoria Association for Community Diversion/Meditation Services	99,000
Victoria Association for Street Kids	9,995
Victoria Bowmen Association	2,000
Victoria Child Sexual Abuse & Survivors Services	35,019
Victoria Child Sexual Abuse Centre	7,500
Victoria Chinatown Care Centre	400,292
Victoria Christian Education Society	576,379
Victoria Churches Group Home Society	32,352
Victoria College of Art	36,100
Victoria Conservatory of Music	120,306
Victoria Cool-Aid Society	448,665
Victoria Cool-Aid Society Center	15,002
Victoria Girls Alternative Society	82,316
Victoria Highland Games Association	2,000
Victoria Home Support Society	274,253
Victoria International Festival	62,428
Victoria Life Enrichment Society	477,096
Victoria Lodge	142,972
Victoria Native Friendship Centre	32,042
Victoria Prosthetic Laboratory	190,120
Victoria R E A D Society	8,424
Victoria Regional Laundry Society	2,278,118
Victoria Single Parent Resource Center Society	33,832
Victoria Status of Women Action Group	3,500
Victoria Symphony Society	206,520
Victoria Theatre Guild & Dramatic School	10,000
Victoria Track & Field Club	13,849
Victoria Travel Shoppe Ltd, The	7,510
Victoria Van & Storage Co Ltd	2,020
Victoria West Community Y	77,295
Victoria West Lawn Bowling Club	4,000
Victoria Womens Transition House Society	136,063
Victoria Ym-Ywca Out of School Program	132,892
Victorian Order of Nurses Adult Day Care	115,802
Victorian Order of Nurses B C	97,409
Victory, B L	19,702
Video Showcase	2,278
Video Station	2,675
Video Stop	3,680

	$
Vido	15,000
Viet Pharmacy Ltd	199,450
View Royal Fire Protection District	2,979
Vigneault, P, Dr	3,515
Villa Cathay Care Home Society	1,230,566
Villa Pandora	108,402
Villa Villekulla	3,570
Villa Vista Lodge 1986 Ltd	175,852
Village Day Care Society	19,299
Village Drug Mart Ltd	6,302
Village Montessori	4,347
Village Pharmacy	174,258
Vincelli, R	3,959
Vincent, M O, Dr	2,321
Vinge & Associates, Bernard C	247,100
Vinge, D R	3,198
Visions Optical	4,976
Vista Drugs (1980) Ltd	150,279
Vital Statistics Documentation	31,065
Vocational Rehabilitation Services	1,300,593
Vogue Hotel	7,902
Voloshinski, S	9,045
Volunteer Grandparents Society	52,362
Vuorensivu, C	80,087
Vyse, H G, Dr	26,208
W T F Tae Kwon Do Federation of B C	9,750
Wachsmuth, A	7,743
Wachsmuth, M A, Dr	4,313
Waddells Haven Guest Home	280,121
Waddington Drive Group Home	26,833
Waddington Way Care Centre	23,014
Wade-All Ltd	125,755
Waglisla Air Inc	3,438
Waglisla Glilas	15,077
Wagner, P	7,000
Wai, H	9,000
Waikus, H	3,000
Wainwright, W M, Dr	14,733
Wakarchuk, A	4,464
Wakefield, H J	55,626
Walker & R Walker, J	3,484
Walker, E	3,878
Walker, M	10,001
Wallace, F	7,455
Wallace, M E	25,782
Wallace, W	16,773
Wallis, I	2,778
Walsh, C	10,698
Walter, D	15,091
Walter, P B	2,500
Walters, K C, Dr	9,921
Wan, K K, Dr	3,824
Wanke, M, Dr	2,398
Ward & P Ward, J	2,595
Wardrope & B Wardrope, D	32,230
Warman, C	2,664
Warner, C	31,038
Warren & G Warren, S	2,376
Warren, J	2,731
Warshawski, R J, Dr	2,061
Washington Hotel	2,361
Watari Research Association	17,026
Waterfront Theatre on Granville Island	7,500
Waterloo Manor	11,364
Waterman, K, Dr	8,827
Watson, D	7,002
Watson, L	12,159
Watterson, T J, Dr	15,032
Weaver & A Weaver, R	46,598
Weaver, B R	30,047
Weaver, G B, Dr	60,438
Webb, J, Dr	3,405
Webber, S	4,980
Webbs Holiday Acres	2,511
Weber, H	20,592
Webster, D	2,585
Websters Corners Daycare Centre	52,513
Wee Care Centre	27,452
Weiberg, R	3,596
Weiland & E Weiland, B	10,836
Weinrath, A	2,051
Weisenburger, E F, Dr	21,790
Weiss, V	2,942
Weitzel, D	33,309
Welch, S J	19,140
Weldring, W	27,785
Wellburns Super Mart	4,312
Wellington Opticians	2,896
Wells & G Wells, G	4,517
Wells, A	34,442

	$
Wenner, R A	6,518
Wennesland, D E, Mrs	15,552
Wenowan Guest Home Inc	202,165
Werbowy, P	48,910
Werry & L Werry, D	51,440
Wes Pharmacy	67,277
Wescana I D A Pharmacy	18,727
Wescana Pharmacy Ltd	300,499
Wessel Optical Ltd	12,225
Wesseling & W Wesseling, A	3,579
West Coast Christian Fellowship	39,434
West Coast Connection	8,500
West Coast Health Care Services (Vancouver) Ltd	320,287
West Coast Health Care Services Ltd	377,842
West Coast Powerlifting Association	5,925
West Coast Work Ahead Projects Corp	2,980
West End Adult Day Care	112,283
West End Community Centre Association	5,091
West End Pharmacy Ltd	229,181
West Hotel	5,248
West Kootenay Aquatic Society	14,494
West Kootenay Cerebral Palsy Association	130,705
West Kootenay Cultural Society	8,000
West Kootenay Educational Resource Society	17,349
West Kootenay Family & Childcare Services Society	103,073
West Kootenay Family & Childcare Society	3,315
West Point Grey Daycare Society	15,815
West Richmond Minor Baseball Association	8,321
West Shore Laylum	462,079
West Vancouver Care Centre	1,428,523
West Vancouver Community Arts Council	8,180
West Vancouver Day Care Centre	16,079
West Vancouver Lawn Bowling Club	6,268
West Vancouver S W A P Association	34,973
West Vancouver Senior Citizens Housing Society	690,977
West Wind Wood Work	2,185
West, E	17,370
West, S, Dr	7,491
Westbank Drug Mart	181,537
Western Allergy Services Ltd	19,378
Western Canada Summer Games	250,000
Western Canada Theatre Co Challenge 86	62,000
Western Communities Montessori Society	8,724
Western Community Outreach	62,725
Western Forestry Conservation Association	3,000
Western Front Society	18,500
Western Health Care Products Ltd	9,286
Western Human Resources Corp	87,380
Western Institute for the Deaf	508,507
Western Joint Electrical Training Society	203,744
Western Lettuce Now Inc	4,959
Western Magazine Awards Foundation	3,000
Western Pacific Academy of Photography	4,525
Western Pacific Marine Ltd	347,386
Western Pentecostal Bible College	4,060
Western Recovery Foundation	75,000
Western Rehabilitation Society (G F Strong)	10,551,163
Western Society for Senior Citizens Services	108,594
Western Transportation Advisory Council	77,590
Westfall, C	2,730
Westfall, G	3,180
Westfall, K	39,531
Westhaven Nurseries Ltd	12,332
Westhaver, R	6,024
Westminster After School Society	32,842
Westminster District Youth Soccer Association	2,000
Westminster Pharmacy	630,787
Westminster West End Pharmacy Ltd	716,629
Weston, D	9,282
Weston, E	2,280
Westover Out of School Care Society	4,054
Wests Department Store Ltd	2,421

	$
Westside Family Place	17,481
Westsyde I D A Pharmacy	74,060
Westview Out of School Care	8,414
Westview United Nursery School	4,551
Westwold Community Association	9,515
Westwood, J	3,240
Whalley Legion Junior Band Parents Association	12,119
Whalley Optical Centre	4,499
Wheeler, D	5,753
Wheeler, S	65,827
Wheels for the Handicapped Society	6,678
Whims, G	10,000
Whispering Pines Lodge	215,312
Whispering Pines Personal Care Home	36,513
Whistler Community Arts Council	7,380
Whistler Health Care Society	325,500
Whistler M O A Conference	4,000
Whistler Mountain Chamber of Commerce	4,000
Whistler Public Library Association	11,523
White & V White, M	22,216
White Clinic Pharmacy Ltd	621,611
White Gates Lodge	170,778
White Heather Manor (1981) Ltd	30,165
White House Guest Home Ltd	264,935
White Lodge Rest Home	189,727
White Lunch Cafeteria	10,239
White Rock & South Surrey Chamber of Commerce	7,500
White Rock & Surrey Naturalists Society	4,250
White Rock Come Share Society	149,288
White Rock Coordinating Centre Society	797,532
White Rock Summer Theatre	58,000
White Spot Ltd	11,980
White, B	15,642
White, N J	3,243
Whitecap Books Ltd	19,679
Whitetooth Ski Society	25,000
Whiting, L	3,491
Wholesome Meals On Wheels Association of Port Alberni	2,500
Whyte, S	5,909
Wichmann & E Wichmann, A	12,125
Wichmann, E, Mrs	21,470
Wideen, T	15,698
Wiebe, D H, Dr	11,543
Wieckhoff & M Wieckhoff, H	11,078
Wieckhoff, M	5,866
Wiesner & L Wiesner, T	24,365
Wilberforce Cooper Care Society, the — Cooper Place	1,144,107
Wilcox, J D, Dr	18,993
Wilcox, W, Dr	68,009
Wild, U	6,468
Wilder, N	9,892
Wilderness Airline (1975) Ltd	15,836
Wildlife Reserve of Western Canada	4,200
Wilensky, P	3,564
Wilfling, F J, Dr	25,344
Wilkie & F Wilkie, M	60,480
Wilkins, L H	7,765
Wilkinson, R	16,594
William Head Institute	2,500
Williams & L Bradley, J, Drs	2,368
Williams Lake & District Association for the Mentally Retarded	723,645
Williams Lake & District Chamber of Commerce	3,000
Williams Lake & District Day Care Society	28,491
Williams Lake & District Homemakers Service	342,740
Williams Lake Band Agricultural Project	30,400
Williams Lake Community Arts Council	9,535
Williams Lake Dry Teen Cabaret Society	10,000
Williams Lake Field Naturalists	2,200
Williams Lake Jubilee Care Society	128,266
Williams Lake Mustangs Junior Hockey Club	11,317
Williams Lake Optical	30,162
Williams Lake Rod & Gun Club	3,500
Williams Lake Stampede & Exhibition Association	3,000
Williams Lake Wrestling Club	6,138
Williams Moving & Storage (B C) Ltd	5,320

	$
Williams, D	16,926
Williams, J	21,949
Williams, K M	28,480
Williams, L	8,148
Williams, M P	6,000
Williams, R	9,400
Williamson, C	81,490
Willits Taylor Drugs Ltd	220,642
Willowbrook Home	151,745
Willowbrook-White Lake Volunteer Fire Department	16,000
Willowdale Guest Home Ltd	276,960
Willowhaven Lodge	51,489
Wilshire Lodge	607,757
Wilson Banwell & Associates Ltd	9,907
Wilson Creek Community Centre	271,748
Wilson, J	4,791
Wilson, R G, Dr	10,262
Wilson, T	147,809
Wilsons Boarding Home	51,846
Windermere District Social Service Society	35,300
Windsor House Preschool	3,473
Wing Cafe	10,280
Wing, G	15,445
Wings Hotel	4,867
Wings Travel Service Ltd	3,939
Wins Transition House	31,479
Winstanley, B	3,217
Wintle, P B A	7,776
Wiseways Pre-School	4,043
Wishart, C A C, Dr	7,084
Wisteria House Society	227,960
Withers, B	19,580
Withers, H	9,997
Witt, P A, Dr	4,106
Witzke, A	2,772
Wocks, J	17,345
Wolfe, D A, Dr	47,418
Wolfe, D, Mrs	21,948
Women & Business Organizing Committee	10,000
Women Against Violence Against Women/ Rape Crisis Centre	85,500
Women in Focus	6,000
Women Inventors Project	3,750
Womens Auxiliary to G R Pearkes Centre for Children	20,530
Womens Resource Centre	3,000
Womens Sexual Assault Centre of Victoria	60,000
Womenskills Development Society	8,000
Wonder Rooms	7,405
Wong, D, Dr	30,913
Wong, G	18,459
Wong, K C, Dr	4,446
Woodcox, J	3,479
Woodgrove Childrens Centre	2,141
Woodgrove Senior Citizen Housing	12,334
Woodlands	137,295
Woodruff, S	19,993
Woods, A, Mrs	7,776
Woods, C B	55,279
Woodward Stores Ltd	2,754,647
Woodward, D	17,721
Woodwinds Community Support Society	27,851
Woolco Department Stores	31,177
Woolco Pharmacy	761,353
Woolworth Co Ltd, F W	23,672
Woolworth Drugs	13,854
Worbat, E	39,107
Work Opportunities for Women	10,600
Workers Compensation Board of B C	5,157,090
Workwear World	46,512
World Congress on Education & Technology	35,000
World Festival	2,000
World Vision	5,000
Worrall, D	12,152
Wortman, J, Dr	3,933
Wrinch Memorial Pharmacy	33,191
Writers Union of Canada	5,000
Wu, K, Dr	2,439
Wylie, S	8,900
Wyman Dance Theatre, Anna	75,000
Wynne, E	2,640
Xenios Dutch Growers Ltd	3,080
Y International	3,700
Y M C A	32,399
Y M C A - Y W C A	176,664
Y W C A	198,642
Y W C A Crabtree	50,459
Yale Hotel	6,140
Yaletown House Society	2,254,488
Yaremchuk & E Yaremchuk, M	5,906
Yarrow Sports Club	37,500
Yates, L	7,770
Yee, S & Lam, J	3,256
Yellow Cab Co Ltd	103,296
Yellowhead Highway Association	2,500
Yellowhead Ski Club Jackrabbits	3,500
Yellowhead Youth Resources Society	22,981
Yeoman, B	6,463
Yeung Inc, David, Dr	38,327
Yeung, J, Dr	2,433
Yip, J E, Dr	19,563
Ymir Forest Products Ltd	4,314
Yong, E	140,439
Yorston Medical Pharmacy	84,590
Young & J Young, S	9,639
Young Drivers of Canada	5,511
Young, C	12,911
Young, M	3,352
Your Eyes Only Optical Ltd	4,440
Youth for Christ	8,575
Youth Opportunities United	3,351
Youth Parliament of B C Alumni Society	5,565
Youville Residence	1,329,337
Ys Care Burnaby Family Ymca	12,741
Yucalta Lodge Society	1,133,738
Yuen, S, Dr	67,968
Zackowski, G, Dr	12,481
Zakevicius, B	14,716
Zammys Lingerie & Foundations	3,409
Zapp-Gilje, M, Dr	12,811
Zaragoza, O	13,267
Zarins, E D, Dr	129,570
Zellers Inc	34,774
Zellers Pharmacy	5,899
Ziegler Optical Ltd	8,054
Ziegler, D	5,015
Zieman, F	5,710
Zimmerman, J	2,592
Zion Park Manor	655,800
Zitka, E, Dr	12,994
Zordell, J	31,003
Zuccato, M	11,510
Zweirs, T	8,723
1st Armstrong Boy Scouts	2,666
100 Mile & District Community Arts Council	2,260
100 Mile Funeral Service	2,200
108 Mile Property Owners Association	48,683
108th Home	53,444
128416 Canada Inc Canada Exim Group	2,154
1922 Royal Westminster Regiment Army Cadets	10,905
1986 World Conference on Arts Politics & Business Society	5,000
2051 Investments Ltd	2,269
289050 B C Ltd & Phat Phils Broiler Deli	2,400
303169 B C Ltd R & R of Canada	25,000
309006 B C Ltd	285,808
4 Way Food Market	2,710
4-D Optical Co Ltd	4,289
7-Eleven Day Care Centre	6,977
9th International Conference on Oral Surgery	2,000
Grants under $2,000	5,178,176
	7,298,229,452
Grant recoveries	(6,528,206)
	7,291,701,246
Advances to school districts, recovered from property taxes collected by the Province	(552,819,022)
Total grants and contributions	6,738,882,224

PAYMENTS TO INDIVIDUALS, FIRMS AND CORPORATIONS FOR SUPPLIES OR SERVICES RENDERED

for the fiscal year ended March 31, 1987

	$
A & A Boiler Services	10,324
A & A Logging Ltd	6,126
A & A Paving Ltd	8,931
A & A Post & Rail Ltd	27,977
A & A Service Co	124,253
A & A Transport	13,865
A & B Office Services Ltd	7,704
A & B Sound Vancouver Ltd	5,698
A & B Sound Victoria Ltd	9,953
A & B Trucking	30,375
A & C Contracting	95,908
A & D Trucking Ltd	39,979
A & E Sales & Service Ltd	14,361
A & G Contracting	13,245
A & J Contracting Co	36,020
A & M Excavating	10,628
A & M Non-Ferrous Metals Ltd	22,470
A & M Site Development	9,935
A & M Traffic Control	98,736
A & N Modern Janitorial	6,011
A & R Contracting	60,550
A & V Excavating Ltd	43,062
A A Advertising Ltd	14,185
A B C Pre-Kast Ltd	1,949,542
A B S Contracting Ltd	17,343
A B Trucking Ltd	38,420
A C Brake & Battery Ltd	5,689
A C E Courier Services	100,354
A C E Radiator Co	5,137
A C Paving Co Ltd	63,471
A G K Telecommunications	10,073
A G S Business Equipment Ltd	5,244
A I S I Research Corp	17,845
A J Contractor	88,379
A L C Airlift Corp	146,714
A L S Bio-Tech Resources	10,160
A L V Logging	11,434
A M Ford Sales Ltd	5,307
A P I Laboratory Products Ltd	6,052
A R S Enterprises Ltd	21,581
A S Contracting	24,186
A S Forest Consulting	13,202
A T M Express Inc	12,370
A T S Typesetting Services	10,172
A'A Septic Service Ltd	13,688
A-Z Sponge & Foam Products Ltd	48,458
A-1 Golden Moving & Storage Ltd	19,942
A-1 Machine & Welding (1980) Ltd	18,230
A-1 Trailer Towing Ltd	21,850
Aal Autometrics Association Ltd	22,061
Aalgaard & Associates Ltd	67,716
Aall Glass Ltd	8,252
Aamco Transmissions Inc	18,820
Aanderaa Instruments Ltd	12,092
Aardvark Corp	31,502
Aarons Water Truck	11,567
Aartsen, K	7,347
Abaco Systems Consultants (1987) Ltd	18,475
Abacus Consulting	27,341
Abba Customizing & Repair	5,289
Abbey Contracting	12,159
Abbotsford Clearbrook Chamber of Commerce	10,000
Abbotsford School District 34	71,716
Abbott Laboratories Ltd	681,199
Abbs, W	6,253
Abby Sand & Gravel	25,458
Abc of Business	223,782
Abc-Cassidy Inc	27,720
Abco Contracting Ltd	7,003
Aberdeen Gardening & Landscapes Ltd	8,070
Aberdeen Wood Products	6,231
Abf Business Forms Ltd	106,758
Abio Systems Ltd	64,800
Able Mobile Welding Ltd	50,790
Abrahamson, D O	37,139
Abrams, J	12,860
Abrey, O	7,900
Academic Bookbinding Co Ltd	13,644
Accel Courier Co Ltd	16,322
Accountemps	8,644
Accu Data Ltd	13,681
Accurate Marketing Corp	10,482
Accurate Rubber Products Ltd	34,349
Accutemp Refrigeration & Air Conditioning Ltd	14,091
Ace Asphalt & Maintenance Ltd	44,567
Ace Electric Ltd	22,495
Ace Explosives (1984) Ltd	51,466
Ace Productions Ltd	7,968
Ace Traffic Control Services Ltd	158,233
Ace Upholstery	11,913
Acheson, M P	34,637
Achieve Development Systems Inc	23,796
Achieve Group, The	54,783
Ackery, I	21,469
Acklands Ltd	881,097
Acme Bulldozing & Trucking	8,161
Acme Crusing	18,204
Acme Electric Ltd	16,898
Acme Locksmiths Ltd	11,478
Acme Seeley Inc	163,238
Acme Storage Systems Inc	10,339
Acme Strapping Inc	12,240
Acme Supplies Ltd	36,126
Acorn Business System Ltd	53,145
Acorn Consulting	45,636
Acres & Pollock	35,142
Acres International Ltd	623,137
Acrow Canada Ltd	309,279
Acrylco Mgf Ltd	6,633
Act Contracting Ltd	252,435
Act One Uniform Rentals Inc	613,986
Action Construction Ltd	99,171
Action Film Services Ltd	17,442
Action Moving & Delivery Ltd	14,841
Action Septic & Toilet Rentals	32,822
Action Signs Ltd	13,345
Active Auto Glass Ltd	11,181
Active Rent-All (Quesnel) Ltd	18,397
Acton Information Resources Management Ltd	16,000
Actton Super Save Gas Stations Ltd	31,698
Ad-Print Markings Ltd	45,880
Adair Trucking, J C	48,330
Adams Contracting, Vern	24,540
Adams Glass	6,426
Adams Label & Tag Ltd	9,353
Adams River Forests Products	9,684
Adams Spacers Ltd	15,454
Adams, B	8,317
Adams, J	34,603
Adams, S	28,462
Adanac Air Tube Systems Co	22,312
Adanac Mechanical Ltd	27,540
Adastra Aviation Ltd	488,495
Adcon Structures Ltd	83,092
Addison-Wesley Publishers Ltd	1,182,148
Addison, J	5,948
Addressograph Farrington Inc	12,135
Adelane Trucking	16,691
Adey, M R, Dr	6,560
Adilman, P H, Dr	26,083
Adlersparre & Associates Consulting Inc	111,676
Adrians Brushcutting	11,025
Adt Pacificom Ltd	58,005
Advance Planning & Research for Architecture	18,270
Advance Typewriters Sales & Service Ltd	5,282
Advanced Caterers Ltd	5,154
Advanced Circuit Design Corp	5,866
Advanced Fab & Machine (1985) Ltd	11,369
Advanced Logic Systems Inc	422,277
Adventure Paving Ltd	124,388
Ady Trucking	6,693
Aeichele & Sons Contracting Ltd, Len	18,222
Aero Engineering & Contracting	16,519
Aero Garment Ltd	108,189
Aero Geometrics Ltd	5,375
Aero Mayflower Transit Co Ltd	144,486
Aes Data Inc	729,197
Aftex Products (Western) Ltd	6,254
Agassiz Investments Inc	18,025
Agassiz Ready Mix Concrete & Gravel	7,636
Agassiz-Harrison School District 76	114,543
Agency for Instructional Technology	17,049
Agency Press Ltd	779,016
Agent General London	193,733
Agfa-Gevaert Canada Ltd	49,661
Agrico Sales Ltd	5,268
Agripharm Suppliers Ltd	5,074
Agritech Systems Inc	40,930
Agvale Insulation Ltd	110,927
Ahern, P	11,151
Ahlefeld, B	21,596
Aikins, R	18,358
Aim Ecological Consultants Ltd	19,700
Aim Instrumentation Ltd	171,001
Ainsworth Hotsprings Ltd & Kidston & Co	49,877
Ainsworth Lumber Co Ltd	137,994
Ainsworth, D	18,615
Air Alps Ltd	13,365
Air B C	214,977
Air Canada	71,429
Air Nootka Ltd	23,096
Air North Charter & Training Ltd	24,966
Air-Vac Brake Ltd	5,739
Airport Inn Resort	37,495
Airpro Equipment Ltd	26,975
Airspan Helicopters Ltd	111,662
Airspread Services Ltd	11,784
Airways Truck Rentals	77,895
Airways Truck Rentals & Leasing	608,197
Aisi Research Corp	5,951
Akawashi, L	49,998
Akhurst Machinery Ltd	30,251
Al & Sons Excavating Ltd	19,952
Aladdin Synergetics Inc	135,034
Alain Management Service Ltd, Bruce	34,740
Alamart Holdings Ltd	5,022
Alarmgard Group	60,220
Alaska Highway News	12,687
Alberni School District 70	1,213,553
Alberni-Clayoquot Regional Hospital District	15,188
Alberta Chain Co Ltd	7,607
Alberta Educational Communications Corp	7,894
Albeth Contracting Ltd	14,455
Albion Fisheries Ltd	78,740
Albreda River Pole Co Ltd	88,998
Albrite Lighting Ltd	5,911
Alces Wildlife Research	120,160
Alchem Inc	20,067
Alco Service Ltd	168,655
Alcott, C	35,137
Alder Lodge	56,632
Aldersparre & Associates Consulting Inc	5,775
Aldous, H M J, Dr	5,189
Aldrich/Pears Associates Ltd	367,980
Aldridge, H	8,960
Aleeda Motel	5,162
Alendal Contracting Ltd	40,058
Alex Body Shop	52,625
Alexander Holburn Beaudin & Lang	7,633
Alexander Holburn Beaudin & Lang in Trust	6,875
Alexander Tree Topping	8,415
Alexander, M	18,241
Alexandria Sawmills Ltd	7,196
Alfstad Trucking, Dan	38,235
Ali-Craft Boats Ltd	9,273
Aljam, R	6,691
Alkeli Silviculture	31,398
Alkan Air Ltd	15,195
All Points Express Ltd	6,994
All Points Installations Ltd	10,251
All Set Design Ltd	17,000
All Speed Trailer Mfg	6,906
All-Com Media Personnel	19,488
All-Out Graphics	18,431
All-Routes Express Ltd	17,581
All-Ways Travel	13,922
All-West Glass (Burns Lake) Ltd	6,843
All-West Glass Houston Ltd	5,061
All-West Glass Smithers Ltd	11,659
All-West Glass Terrace Ltd	13,976
Allan Paper Stock Co Ltd	6,278
Allan Trucking, Fred	49,593

	$
Allan, F	10,226
Allard Contractors Ltd	50,678
Allen & Hanburys	44,521
Allen, F	5,040
Allen, M	6,825
Allfoam Industries Ltd	6,568
Allgo Logging Ltd	5,621
Alliance Engineering Works Ltd	14,149
Allied Business Machines Ltd	10,466
Allied Chemical	805,896
Allied Hardware	7,096
Allied Parts & Engine Rebuilders Ltd	230,067
Allied Shipbuilders Ltd	8,940
Allied Wire & Cable Ltd	10,490
Allison, L A	6,000
Allnorth Engineering Ltd	12,756
Allstu Contracting Ltd	28,953
Allwest Industrial Supplies Ltd	44,508
Allwest Reporting Ltd	182,752
Allwest Stagelines Ltd	28,747
Almond Trucking, David	15,659
Alnor Services Ltd	143,925
Alpha Cine Service	26,613
Alpha Fiberglass Mfg Co	5,564
Alpha Pharmaceutical Supplies Ltd	98,542
Alpine Auto Parts Ltd	18,582
Alpine Computers Services Inc	124,371
Alpine Consulting	40,836
Alpine Helicopters Ltd	231,487
Alpine Paving (1978) Ltd	133,225
Alpine Tree Service Ltd	12,466
Alpine Water	51,034
Alpkem-Western Ltd	37,580
Als Contracting	8,178
Als Custom Auto Body Ltd	19,950
Als House Moving	6,000
Als Repair & Welding	18,586
Als Salad King Ltd	95,108
Alston Graphic Services	10,197
Altman Kahn Zack Hammerberg & Ehrlich	69,704
Aluminum Company of Canada Ltd	90,996
Am International Inc	52,317
Amabilis Forestry Services	71,677
Amac Logging Ltd	45,066
Amaranthus Contracting	71,309
Amberine Products Ltd	15,940
Ambulance Charges Provincial	47,132
Ambulance Employees Union	454,228
Ambulance Paramedics of B C	36,755
Ambulance Pension Trustees	1,360,640
Amco Wholesale Ltd	5,099
Amendt Contracting	5,109
Amendt, H	16,496
American Airlines	76,365
American Airlines Training Corp	17,319
American Alliance for Health Physical Education Recreation & Dance	10,755
American Hospital Supply Canada Inc	619,075
American Printing House for the Blind	38,614
American Sterilizer Canada Inc	34,903
Amiskwi Air Ltd	70,168
Ammundsen Medical Supply Ltd	19,107
Ampak	32,468
Ampex Canada Inc	66,545
Amsco Canada	67,233
Amsco Service	7,939
Anacapa Sciences Inc	5,320
Anamed Medical Supply	179,411
Anchikoski & A Anchikoski, R	26,885
Anchikoski Developments Ltd, Alan	97,266
Anchor Hitch & Trailer Ltd	6,902
Anchor Industries Ltd	27,680
Anchor Materials Handling Ltd	5,176
Andec Agencies Ltd	11,800
Andersen Contracting Ltd, N T	539,813
Anderson & Associates, J E	39,180
Anderson & Galati	26,905
Anderson Air Ltd	698,310
Anderson Construction Co Ltd, Emil	9,739,399
Anderson Contracting Ltd, Andy	7,423
Anderson General Sales Ltd	18,662
Anderson Ltd, R B	55,494
Anderson Tank Service Ltd, A & A	23,938
Anderson Trucking Ltd, C D	17,261
Anderson, D	19,035
Anderson, E L	27,134
Anderson, J	18,466
Anderson, T	55,500
Andersons Engineering Ltd	12,500

	$
Andex Equipment Rentals	6,107
Andres, A	31,500
Andrew Consulting Ltd	6,420
Andrew Trucking, Ron	63,092
Andrews Consultants Inc, Gregg	8,790
Andrews Corporation, D C	43,579
Andrews Trucking	38,887
Andrews, P	6,058
Andriashek, R	13,100
Androshak, P	27,148
Angelos U-Cart Concrete	5,972
Angers Holdings Ltd	62,060
Angus & Associates Ltd, M D	24,401
Angus & Associates, Noreen	8,592
Angus Aviation Ltd	21,032
Angus Construction Ltd	19,918
Anhalt, K	6,459
Anixter Canada Inc	89,524
Anro Technical Services Inc	25,352
Ansan Industries Ltd	34,169
Anshelm, C	10,947
Anthony & Associates Contracting Ltd	86,793
Anthony McAuley & Associates	16,500
Antifaev, S	22,565
Antonelli Trucking, J N	45,766
Antonelli, K	52,814
Antypowich, L	19,932
Anvil Mountain Ranch Ltd	17,600
Anzac Paving Ltd	16,302
Apex Auto Repair Ltd	33,068
Aplin & Martin Engineering Ltd	185,623
Apocalypse Enterprises Inc	18,375
Apollo Automotive Parts (1979) Ltd	5,101
Apollo Propane Sales & Service	12,082
Apollo Transport Ltd	7,802
Apotex Inc	30,955
Appel Enterprises Ltd, A G	27,173
Appeldoorn Trucking Ltd, J W	13,221
Appin Consultants Ltd	33,449
Apple Automotive	40,082
Apple Canada Inc	75,269
Apple Valley Grounds Maintenance	6,619
Applied Biometrics	8,919
Applied Biometrics Labs Ltd	13,500
Applied Mammal Research Institute	49,300
Applied Psychology Group Inc	6,373
Applied Research Laboratories	11,100
Apps McLeod	18,091
Apps, R	38,843
Aqua Chem Enterprises Ltd	32,000
Aqua Water Services Ltd	43,429
Aqua-Blast	8,102
Aquaterre Consultants Inc	7,059
Aquila Communcations Ltd	87,866
Aranet Ltd	141,661
Arbor Forest Services	118,298
Arboress Enterprises Ltd	32,393
Arbutus Grove Nursery	555,940
Arbutus Service Centre Ltd	8,267
Arcas Associates Heritage Resource Consultants	34,996
Archipelago Marine Research	10,660
Architectural Precast Structures Ltd	592,027
Arco Holdings Ltd	50,179
Arctec Alloys Ltd	8,531
Arctic Bulldozing	139,806
Arctic Coast Construction Ltd	82,181
Arctic Food Equipment Ltd	7,406
Arctic Small Engine Repairs Ltd	11,634
Arcus Consulting Ltd	9,000
Argenta Silviculture Co-op	29,505
Argo Industries Ltd	6,955,922
Argus Film Productions Inc	78,378
Argus Frozen Foods	8,381
Ariel Information Systems Inc	20,360
Arjo Logging Ltd	38,275
Ark Engineering Ltd	22,470
Armann, E	7,815
Armature Electric Ltd	10,423
Armco-Westeel Inc	4,224,346
Armour Security Systems Ltd	5,513
Armour Trucking Ltd, Rob	7,160
Armstrong Manufacturing Ltd	80,841
Armstrong Moving Systems Ltd, D	10,012
Armstrong Sand & Gravel	111,893
Armstrong-Dagg Representatives Ltd	39,186
Armstrong, A J	15,325
Armstrong, W	6,262
Arndt Contracting, Rocky	18,182
Arnes Backhoe Service	17,519

	$
Arneson, R	8,000
Arnold & Son Ltd, E J	5,850
Arnold Contracting, Gerold	12,973
Arntzen, L	24,200
Aro Automotive & Industrial Supplies	9,360
Aronson Trucking, D	8,594
Aronson, D	9,184
Arpac Systems Corp	14,972
Arrow Industries (1982) Ltd	8,061
Arrow Lakes Hospital	8,152
Arrow Lakes School District 10	439,791
Arrow Transportation Systems Inc	23,657
Arrowsmith Moving Ltd	6,262
Art-Craft Landscaping	60,934
Artec Alloys Ltd	11,652
Arthur & Associates, J E	6,858
Artisan Mfg (1984) Ltd	112,730
Artistic Sign Service (BC) Ltd	35,613
Artomas Contractors Ltd	87,488
Arychuk, C	10,400
Aseltine Trucking Ltd, Wayne	12,878
Asgaard Contracting Ltd	113,596
Ash River Investments Ltd	20,538
Ash Temple Ltd	19,741
Ashcroft Treating	12,343
Asher & Associates, P	14,039
Ashton Contracting	21,141
Ashton-Tate	5,207
Asia Pacific Business Institute	10,505
Askey, A W, Dr	57,223
Aspen Valley Ranch Ltd	7,331
Aspol Motors (1982) Ltd	10,542
Assad, P, Dr	23,980
Assmans Funeral Chapel Ltd	7,010
Associated Architects	9,402
Associated Economic Consultants	7,285
Associated Engineering (BC) Ltd	998,226
Associated Film Producers Ltd	64,454
Associated Glass & Ceramics Ltd	21,619
Associated Helicopters Co Ltd	17,184
Associated Locksmiths Ltd	16,594
Associated Moving & Storage Ltd	6,051
Associated Reporters Inc	10,460
Associated Respiratory Services	94,768
Associated Sheet Metal Products Ltd	40,784
Associated Technical Service	13,473
Association of B C School Superintendents	11,198
Ast Trucking Ltd, Reg	49,309
Astra Pharmaceuticals Canada Ltd	26,611
Astro Industries	31,020
Astro Paving Ltd	247,546
Astrographic Industries Ltd	2,072,757
Atamanenko & Associates, George T	36,117
Atco Pacific	91,570
Athay, E J	6,498
Atlantic Industries (N B) Ltd	139,832
Atlas Alloys	23,235
Atlas Carbon & Ribbon Ltd	19,043
Atlas Construction & Crane Service	9,440
Atlas Copco Canada Inc	108,699
Atlas Power Sweeping Ltd	278,658
Atlas Spring & Axle Ltd	11,363
Atlas Supply Co of Canada Ltd	13,185
Atlas Textile Print Ltd	40,109
Atlas Travel Service Ltd	196,997
Atlas Travel/Woodside	158,942
Atlas Van Lines (Canada) Ltd	100,150
Atlin Air	24,984
Atlin Improvement District	21,325
Atmore, W	51,875
Atom Motors (Prince Rupert) Ltd	6,200
Attfield, E	11,697
Attica Equipment Ltd	132,128
Attrill Woodworking Services	5,647
Atwood Cooper Associates Ltd	58,033
Audette, T	8,197
Audio-Video Unlimited	29,164
Audley & Associates Ltd, Paul	12,000
Auger Bulldozing	7,142
Auguste Trucking	12,677
Austin, G	7,138
Auto Craft Collision	6,755
Auto Magic Car Wash (P G) Ltd	6,060
Auto Marine Electric Ltd	1,633,033
Auto Radio Service	16,725
Automotive Finishes & Equipment Ltd	8,673
Autotec Oil Co Ltd	8,984
Avant-Garde Cosmetics Inc	14,504
Avcom International Ltd	36,853

	$
Avenue Farm Machinery Ltd	52,582
Avery Label	61,669
Aviair Aviation Ltd	176,387
Aviall Canada Ltd	87,774
Avison Management Services	314,143
Avon Knit	5,072
Awood Air Ltd	10,535
Axton Industries Ltd	16,969
Ayers, L	29,786
Ayerst McKenna & Harrison Inc	144,376
Azorcan Auto Body Repair	9,629
B & A Rentals Ltd	28,677
B & D Consultants Ltd	13,552
B & D Contracting	24,207
B & D Lift Truck Service	12,112
B & E Grading	96,558
B & E Service	13,275
B & E Trucking	5,779
B & F Sales & Service Ltd	15,278
B & G Transfer	6,785
B & H Ventures Ltd	17,266
B & J Logging Ltd	8,976
B & J Parts Ltd	28,698
B & K Contractors Ltd	13,170
B & L Truck Rentals (Quesnel) Ltd	16,497
B & N Blasting Contractors Ltd	9,418
B & S Emblem Ltd	8,613
B & W Agricultural Services	20,135
B A Blacktop	213,351
B A Blacktop (Cranbrook) Ltd	808,131
B A Blacktop Kamloops	268,080
B B C Education & Training Sales	20,888
B B Forest Service	28,988
B C A A Travel Leisure Ltd	48,754
B C A Industrial Controls Ltd	11,255
B C Assessment Authority	4,244,716
B C Association for Children & Adults With Learning Disabilities	25,000
B C Association of Colleges	66,599
B C Automatic Transmissions Ltd	19,378
B C Bearing Engineers Ltd	53,703
B C Brakes & Springs	12,833
B C Buildings Corp	223,546,908
B C Chamber of Commerce	18,000
B C Coast Vegetable Co-operative Association	11,600
B C Conservation Foundation	708,063
B C Conveying Machinery Ltd	46,194
B C Corps of Commissionaires	303,378
B C Courthouse Library Society	14,995
B C Crime Prevention Association	18,186
B C Cruising Co	7,113
B C Debris Control Board	50,000
B C Development Corp	2,974,307
B C Drug & Poison Information Centre	27,152
B C Engines	19,037
B C Ferry Corp	5,066,384
B C Food Exhibition Ltd	5,638
B C Forest Products Ltd	4,480,435
B C Forestry Association	55,338
B C Fruit Packers Cooperative	6,624
B C Games	110,770
B C Government Employees Union	5,994
B C Home Program Costs	2,032,435
B C House Expenses London	167,961
B C Housing Management Commission	191,379
B C Hydro & Power Authority	5,251,886
B C Institute of Technology	374,975
B C Land & Insurance Agency (G R) Ltd	6,126
B C Library Trustees Association	12,650
B C Medequip	22,985
B C Medical Association	147,786
B C Nursery Trades Association	13,681
B C Pavilion Corp	152,976
B C Place Ltd	14,466
B C Playthings	6,730
B C Professional Legal Interpreters	18,137
B C Rail Ltd	853,132
B C Recreation & Parks Association	5,445
B C Research	603,389
B C Safety Council	25,519
B C School Trustees Association	5,667
B C Sheep Grazing Association	36,414
B C Shipper Supplies Ltd	47,049
B C Society for the Prevention of Cruelty To Animals	11,363
B C Stevens Co Ltd, The	293,490
B C Summer Swimming Association	555,000
B C Systems Corp	50,839,945
B C Telephone Co	36,032,999
B C Television Broadcasting System Ltd	35,575
B C Touring Council	76,436
B C Transit	283,447
B C Welding Supplies Ltd	421,761
B C Wildlife Federation	8,195
B C-Yukon Air Service Ltd	100,593
B C/Henderson Directories	24,671
B D H Chemicals Canada Ltd	140,029
B D S Contracting	40,369
B E L Distributors	10,567
B F A Educational Media (Canada) Ltd	23,841
B F D Construction	20,382
B G M Construction Ltd	896,884
B J Industrial Machine Shop Enterprises	17,260
B K Contracting Tree Services	57,793
B L N Enterprises	10,558
B L Trucking & Leasing	7,104
B T Communications	34,035
B V R Contractors Ltd	16,614
Baalim Auto & Performance Ltd	6,257
Babich Enterprises Ltd	9,863
Babine Forest Products Ltd	11,794
Babos Recreation & Mechanical Service Inc	55,975
Bachand Enterprises Inc	18,188
Backer Logging Ltd, E & K	57,723
Backman, R	6,820
Backstrom Management Consulting	30,810
Backwoods Contracting Ltd	7,058
Bad Debts and Provisions	1,680,583
Bad Ventures	10,893
Bader Computer Services, M	10,540
Badovinac Scoffield & Mosley	8,164
Baertschi of America Inc	15,852
Bagnall, C	19,000
Baiche Consulting Services Ltd	283,330
Bailey, I	30,582
Bailey, L	9,600
Bailey, P	29,343
Bailey, W G	6,342
Baileys, Nat	184,908
Bailie, S	8,173
Bainbridge Contracting	75,451
Bains Gradall Service Ltd	139,628
Bains International Travel Service Ltd	6,597
Bains Trucking Ltd	80,648
Baird & Associates Ltd, Tom	192,316
Baird Backhoe Service Ltd, George	7,956
Baird Bros Ltd	292,596
Baird, C	30,560
Baiton Logging	15,943
Baker & Taylor Co, The	280,224
Baker Creek Holdings Inc	122,442
Baker Healthcare Products Ltd	187,281
Baker Lovick Ltd	139,758
Baker Materials Engineering Ltd	13,477
Baker Supply Ltd	12,942
Baker Travel Ltd	28,543
Baker Trucking Ltd, S	48,309
Baker, P	9,640
Baker, R	6,205
Bakken Excavating Ltd, B	24,382
Bakshi & Associates, R	39,366
Balagno & Associates Ltd, M	72,377
Balcaen Consolidated Contracting Ltd	28,323
Balco Industries Ltd	33,152
Balcombe, W G	34,045
Balfour Environmental Consulting	16,286
Ball Signs Ltd, D	7,468
Ball, L A	16,281
Ballantyne Consulting	19,500
Ballyk, D M	28,297
Baloc, T	10,609
Ban-Tag Holdings	16,980
Ban-Whole Produce Ltd	24,725
Banas, R	13,585
Bancroft, B	42,657
Bancroft, C	12,925
Band Electronics Ltd	171,338
Bandstra, J	5,490
Banff Centre, The	5,588
Bank of B C	7,075
Bank of Montreal	70,588
Bank of Nova Scotia	15,355
Banks, A	5,400
Bannert Trucking, Len	5,859
Bapco Paint Ltd	6,028
Bar F Contracting	33,451
Bar K Ranch	5,968
Baratta Construction Ltd, P	551,305
Barber-Ellis of Canada Ltd	604,257
Barber, G	5,209
Barbuck Construction Co Ltd	22,475
Barclay Trucking, John	11,864
Barisoff & Sons Ltd, W	37,918
Barker Contracting Ltd, W	51,538
Barkley International Ltd, Len	2,213,781
Barlow, P	8,207
Barnard, A	16,406
Barnes Creek Contracting Ltd	26,087
Barnes Sawmill Ltd	61,377
Barnes, D R	19,415
Barnes, F	52,140
Barnes, S E	26,867
Barnet U-Haul Centre	19,708
Barnett, F	7,917
Barnett, G	52,283
Barr Bulldozing & Trucking, Fred	21,421
Barr Contracting (1968) Ltd	19,506
Barrata Construction Ltd, P	283,152
Barratt in Trust, R C C	8,900
Barrday Western	25,365
Barrodale Computing Services Ltd	24,655
Barrow, G M	33,296
Barry, C	35,669
Barrys Moving & Storage	62,193
Barrys Permanent Landscaping	43,497
Barrys Trucking	19,442
Bartel Motorsports (1985)	11,168
Bartell Bros Construction Ltd	19,704
Barten, D	5,701
Bartle & Gibson Co Ltd	23,804
Bartlett Trucking, J	42,160
Bartlett, J	17,225
Barton, B	5,046
Barzo, C	24,207
Base-Fort Security Services (BC) Ltd	33,059
Basic Business Systems Ltd	7,096
Basran Holdings Ltd	52,473
Basran Sales & Service Ltd	10,959
Basran Trucking Ltd	24,038
Basran Trucking Ltd, Karma	50,761
Bassett Ltd, L	166,314
Bassett Trucking, Ken	95,129
Bassett, G	62,529
Bassett, R	100,394
Basso & Son General Contracting Ltd, M J	27,775
Bastion Theatre Co of B C	6,600
Batch, M	25,610
Batchelors Datamedia Ltd	13,799
Bate, A	62,116
Bate, M A	20,187
Bateman, G	12,352
Bateman, J L	58,469
Bates Trucking	22,224
Batt, S	15,856
Battelle Centres De Recherche De Geneve	24,991
Bauer Enterprises Ltd	164,921
Bauer Petroleums Ltd, A B	67,246
Baxter, A	7,872
Bay Communications Ltd	30,162
Bay Fresh Sea Farms Ltd	24,375
Bay Hill Contracting Ltd	22,827
Bay, The	8,234
Bayer, W	55,069
Bayliff, J	11,961
Baylis, K	9,993
Bayliss Sign Ltd	17,341
Bayside Construction Ltd	62,732
Baytalan, G	7,666
Bazett, D	66,139
Beach Computers Group Ltd	13,083
Beach Contracting Ltd, A	103,830
Beachy Excavating Ltd, G A	13,708
Bear Mountain Grazing Association	7,500
Bear Mountain Properties Ltd	56,600
Bear Trucking Inc	16,245
Bearcat Construction Ltd	24,079
Beardsley & Associates	9,219
Beardsley, D A	13,290
Bearing Outward Silviculture Control Ltd	37,462
Beaton Enterprises Ltd	11,394
Beattie Contracting Ltd, Philip	11,643
Beattie, R	14,309
Beatton-Doig Livestock Association	16,020

	$
Beauchemin, P	8,074
Beaudry Trucking, Jim	24,167
Beaufort Air-Sea Equipment Canada Ltd	22,596
Beaulieu, M	8,189
Beautiful British Columbia Magazine	32,193
Beaven & Sons Enterprises	50,923
Beaver Brook Contracting Ltd	34,119
Beaver Falls Machining Ltd	9,365
Beaver Lumber Co Ltd	28,231
Beaver Plastics Ltd	516,083
Beaver River Contracting Ltd	25,608
Beaver Valley Sand & Gravel	18,586
Beaverdale Contracting	61,416
Beaverfoot Resources Ltd	371,214
Becker, P	10,620
Becker, R	27,904
Beckett, C	20,600
Beckman Instruments (Canada) Inc	17,366
Beckman Instruments Inc	10,047
Becton Dickinson Canada Inc	231,824
Bedard Contracting	10,403
Beddington & Son Backhoe Service	30,178
Bedell Holdings, Vern	147,846
Bedier, R	59,190
Bee Crushing Ltd, R	50,447
Beecham Canada Ltd	5,400
Beecham Inc	5,533
Beedle, A	5,572
Begin, M	30,183
Behnsen Graphic Supplies Ltd	87,607
Bekins Moving & Storage Co Ltd	7,274
Bel Construction Ltd	3,423,321
Bel-Par Industries Ltd	7,714
Belair Trucking, Maurice	49,905
Belair, R	35,815
Belanger Construction Ltd	6,961
Belanger, J	9,006
Belco Service (1978) Ltd	16,941
Bell & Howell Ltd	204,335
Bell & Howell Micro Photo Division	6,105
Bell Brothers Contracting Ltd	5,005
Bell Canada	13,447
Bell Data Systems Inc	406,957
Bell Pole Co Ltd	13,097
Bell Technical Forestry Services	11,728
Bell the Mover Ltd	40,540
Bell Trucking, Bryan	39,453
Bell-Irving, R	7,364
Bell, B	14,425
Bell, D J	16,514
Bella Coola Consumers Co-operative Association	6,265
Bella Coola Waterworks District District	12,860
Bellamore, S	6,064
Bellamy, I	6,228
Belmont Construction Ltd	4,552,495
Belsham Contracting Ltd	13,977
Bench Craft Leather Inc	5,161
Bencher Logging Ltd	70,513
Bendix Avelex Inc	57,500
Benndorf-Verster Ltd	12,765
Bennett Brown & Associates Inc	9,857
Bennett, E	38,496
Bennett, P S	15,370
Bens Contracting	20,559
Benson & Son Ltd, B A	19,380
Benson, C	6,190
Benson, K	11,426
Bentham, K	24,360
Benwell, S	15,831
Ber-Mo Holdings Ltd	8,804
Berchtold, F	48,622
Berekoff, F	11,706
Beres Ventures Ltd	22,426
Bereskin, S S	14,334
Berg Construction Ltd, Wm	13,584
Berg Contracting Ltd	44,514
Berg in Trust, D R	11,139
Berg, M	20,925
Berg, T	10,045
Berger & Rainer Contracting Ltd	6,064
Berks Intertruck Ltd	57,362
Berkus, B	12,823
Berlie Consulting Services	5,931
Bernard, L	39,650
Berolina Importers Ltd	6,297
Berris Associates Inc, Catherine	29,791
Berry Construction Ltd, C	125,699
Berry Engineering Ltd	5,598
Berry Trucking	14,900
Berry Trucking, C	18,776
Besanger Logging Ltd	50,748
Bescor Electric (1977) Ltd	33,446
Best Contracting Ltd, James	8,288
Best Western Chateau Granville	22,318
Best Western Coach House Motor Inn	15,792
Bestway Household Movers Ltd	13,899
Better Methods Consulting	63,980
Better Transport Ltd	2,255,983
Bettor Enterprises Ltd	9,537
Bevco Conveying Systems	67,849
Bevcon Trucking	34,306
Bezanson Excavating Co Ltd	29,668
Biagioni, R	6,240
Bicchieri Enterprises Ltd	13,749
Bickle Ltd, E W	24,545
Biddlecombe, H J	9,332
Big & Little Tree Planting Ltd	124,539
Big B Tire Ltd	9,573
Big Country Insurance Agencies	28,616
Big Country Storage Terminals Ltd	39,854
Big Country Ventures Ltd	21,873
Big Little Tree Planting Ltd	134,734
Big O Drain Tile Co Ltd, The	154,987
Big Springs Enterprises Ltd	49,341
Big Stik Contracting	21,696
Big Valley Tree & Chipper Service	20,850
Big Valley Ventures	48,733
Bighorn Helicopters Inc	147,184
Bilco Construction Ltd	587,431
Bilco Enterprises	10,999
Bilenduke Contracting	20,972
Billings, J	8,567
Billmar Contracting Ltd	77,984
Bills Electric Ltd	5,587
Bills Welding	6,057
Billung-Meyer, W, Dr	6,254
Bimac Trucking Ltd	18,190
Bio-Logic Systems Corp	105,189
Bio-Rad Laboratories (Canada) Ltd	6,182
Biological Equipment	7,545
Bioproducts Inc	90,335
Birch Grove Enterprises	8,992
Birchall, G, Dr	14,520
Birk Enterprises, M	34,162
Birks & Sons Ltd, Henry	42,886
Bischoff Contracting	22,311
Bishop, J	16,023
Bissett Ltd, Lance	92,129
Bitterlich, I	5,755
Bitz Trucking, Ed	10,186
Bjornson Bulldozing Ltd	16,291
Black & Baird Ltd	45,097
Black & McDonald Ltd	36,494
Black Construction, George	5,615
Black Photo Corp	76,965
Black Top Cabs Ltd	9,292
Blackburn Excavating Ltd	70,167
Blackburn, J	11,895
Blackhams Construction Ltd	42,519
Blackhams Sand & Gravel	10,409
Blackie Holdings Ltd	32,806
Blackman Industries Ltd	6,114
Blackwater, D	15,604
Blackwell, B	26,581
Blackwood Hodge Equipment Ltd	80,523
Blaeden Contracting Ltd	30,921
Blaine Group Inc, W D	16,259
Blair Construction Ltd	386,229
Blair-Behnsen Ltd	48,968
Blair, C	50,459
Blair, K A	46,524
Blair, K C 7157322441	33,960
Blakes Moving & Storage	24,479
Blaneys Travel Service Ltd	7,390
Blaskos Egg Farms Ltd	16,399
Blaskovits, R R	36,859
Blastrock, A E	22,068
Blessing Bio-Resources Research Ltd	9,650
Blinston, B	25,328
Block Drug Co Canada Ltd	16,781
Block, A	21,492
Blois, J	19,017
Blood & Associates, Donald A	19,814
Bloom & Sigalet Ltd	70,666
Bloom, G	5,023
Bloomfield & Son, L	22,353
Blouin Enterprises Ltd	180,280
Blows, W	11,628
Blue & White Moving & Storage Co Ltd	9,730
Blue Collar Reforestation Co	28,514
Blue Forest Contracting Ltd	60,905
Blue Lake Contracting Ltd	93,651
Blue River Improvement District	16,395
Blue Welder Services Ltd	9,319
Bluebird Cabs Ltd	53,300
Blunt Creek Logging	5,498
Blunt Creek Sawmill Ltd	36,448
Boake Trucking, Guy R	6,558
Bobcat Contracting	7,735
Bobs Mercantile Ltd	7,252
Bocking Landscape Architecture, Michael Ltd	128,423
Bodnar Contracting Ltd, Pete	29,204
Boehringer Ingelheim Canada Ltd	8,276
Boehringer Mannheim Canada Ltd	7,528
Boeing Computer Services Canada Ltd	10,999
Boersema Enterprises	10,030
Boersema, D	6,068
Bogaert, G	8,058
Bogdan, G	9,999
Bogle Farr Clerke & Marcotte	9,680
Bohn, M	15,000
Bolen, W F	5,280
Bolster Enterprises Ltd	165,775
Bolster, K	13,905
Boltwood Contracting, Dan	11,915
Bomac Electric Ltd	39,402
Bomar Grading Ltd	88,616
Bond Building Supplies Ltd	9,612
Bond, J	5,305
Bondar-Clegg & Co Ltd	13,105
Bonderove & Sons Contracting Co Ltd	52,695
Bonk, D	9,432
Bonn & Griffith	21,768
Bonnetts Enterprises Ltd	9,000
Bonnie Brite Dry Cleaners	6,172
Boon, D	9,416
Boonstra, J	18,619
Booth Contracting, Lawrence	6,091
Booth Enterprises	10,336
Booth Ltd, A D	26,233
Booth Supply Co Ltd	14,337
Boots Drug Stores	28,083
Borek Air Ltd, Kenn	63,333
Borek Construction Ltd	1,299,540
Borett, R	6,913
Boring Snow Plowing, W	45,291
Borkes, M A	13,143
Borland International Inc	76,182
Borrowman, S	6,069
Borstad Cartage Ltd	18,213
Borstad Welding Supplies (1985) Ltd	5,693
Boschman Excavating, Herb	6,876
Bosox Enterprises	24,450
Bossio Inc, Vic	11,602
Bott & Co (1976) Ltd, Frank L	130,170
Bott Signs & Painting	9,317
Bottoms, J	11,210
Boudreau, C	11,860
Boughey, W S	6,390
Boulanger, N	14,057
Boulden, J A	6,393
Boulton, B C, Dr	24,635
Boulton, G	5,318
Boundary Cartage & Excavating Ltd	29,929
Boundary Equipment (B C) Ltd	11,505
Boundary Forestry Consulting	24,028
Boundary Hospital	5,682
Boundary Valley Logging Co Ltd	8,036
Bourne Lyall Davenport & Herbert	32,553
Bovill Contracting Ltd, Tom	22,530
Bow Horn Bay Fire Protection District	27,691
Bowen Bulldozing Ltd, Monte	5,558
Bowen Island Fire Protection District	59,788
Bowers Automotive Repairs	6,316
Bowers Funeral Service Ltd	14,504
Bowers Medical Supply Co	197,707
Bowers, J A	5,160
Bowes Co Ltd	8,255
Bowes Moving & Storage	18,398
Bowker Co, R R	12,663
Bowman Products (Canada) Ltd	20,815
Boxmaster	22,419
Boyd, J	8,727
Boyes Electric Ltd	109,018
Braaten & Sons Backhoe Co Ltd, R	19,081
Bracewell Balance & Instrument Service Ltd	7,095

	$
Bradbrooke Crawford Green	48,363
Bradbury, N	5,405
Bradford & Sons Ltd, P	13,060
Bradford & Sons Trucking, W J & F L	11,136
Bradford Trucking	27,266
Bradford Trucking, H	111,101
Bradford Trucking, T W	21,675
Bradshaw Contracting, Bob	22,365
Bradshaw-Stradwick (1979) Inc	6,245
Brady & Berliner	11,713
Braemoor Construction Ltd	15,556
Braeside Contracting	20,921
Braidner Survival Kits Ltd	6,435
Braidwood Nuttall MacKenzie Brewer & Grey	72,385
Braimac Sales Ltd	6,666
Braisher Contracting, O W	121,515
Braithwaite Logging	6,500
Brakkie Enterprises	11,100
Bramall Business Systems Ltd	28,877
Bramhill Trucking, Rick	17,922
Brammall, R O, Dr	10,660
Brandl Ltd, V E	72,975
Brandvold Trucking, R	36,099
Brasher Contracting, O W	15,717
Brassy Creek Ranches Ltd	23,044
Bratton Ltd, H	112,701
Braun, J	8,100
Bravo Childrens Wear Ltd	8,750
Bray, J	6,095
Brazeau Transport Group	28,874
Brazier, H	6,523
Breakey, K	15,320
Breaks Gravel Sales	92,829
Breault, N	27,743
Brekkas Trucking Ltd	15,581
Brennan, D	38,288
Brenner & Co in Trust	295,750
Brenpar Construction Ltd	222,016
Brentwood Dodge Ltd	218,533
Brentwood Enterprises Ltd	287,101
Breton, S	5,070
Bretts Chevrolet Oldsmobile Cadillac (1985) Ltd	11,430
Brevick, D	5,361
Brewin Milne & Morley	78,425
Brewster Mountain Services	29,310
Brian Controls	7,439
Bridan Holdings Ltd	22,894
Bridge River-Lillooet News	7,825
Bridgestone (Canada) Ltd	25,752
Bridgewater Associates Inc	20,850
Bright, H L, Dr	5,053
Brilliant Resources Ltd	22,335
Brimar Communications Consultants Ltd	5,000
Brinco Mining Ltd	5,191
Brink, R	20,466
Brinkman & Associates Reforestation Ltd	520,970
Brinks Canada Ltd	13,313
Brisco Silviculture	38 440
Brisco Wood Preservers Ltd	6,190
Brisebos, A	6,786
Bristol Laboratories of Canada	65,322
Bristol-Meyers Pharmaceutical Group	16,717
Britco Structures Ltd	94,827
Brite Raven Enterprises Ltd	98,175
British American Bank Note Inc	125,244
Brittain Steel Ltd	78,343
Bro-Dart	6,347
Broad Trucking, Ed	50,589
Broadfoot & Sons Trucking Ltd	37,443
Broadway Printers Ltd	36,043
Broadway Refrigeration & Air Conditioning Co Ltd	21,461
Broadway Shell	13,022
Broadway Shell Service	6,242
Brokenshire, A S	15,585
Brons Inc, G G & J	8,727
Brons, G	5,372
Brooker Wheaton Aviation Ltd	25,851
Brookes Enterprises Ltd, Ray	19,630
Brooks-Corning Co Ltd	95,803
Broomhall, A	8,414
Brothers, D L	77,841
Broughton Communications Group	36,207
Brouwer & Company Adjusters Ltd	6,061
Brown Bros Ford	412,698
Brown Co Publishers, W C	91,494

	$
Brown Contracting Ltd, Guy	169,830
Brown Contracting Ltd, J R	39,482
Brown Enterprise, Earl	18,060
Brown Logging, M L	12,930
Brown Publishers, W C	466,634
Brown, D	14,749
Brown, F	6,358
Brown, J	7,214
Brown, L A	7,065
Brown, R	6,104
Browne & Associates, M D	31,253
Brownies Cartage Ltd	7,800
Browning, C	7,688
Brownlee, M	9,240
Browns Auto Body Ltd	6,162
Browns Chev Olds Cadillac Ltd	6,502
Bruce, R	20,398
Bruk, J	11,230
Brum Landscaping Ltd, Joe	20,770
Brumar Seafarms Ltd & Bank of Montreal	16,250
Bruneau, D	8,672
Bruneau, R A	61,658
Brunswick Filing Systems	13,272
Brush Controllers Inc, The	87,114
Bryans Transfer Ltd	21,663
Bryant Trucking Ltd	16,071
Bryden, C	8,800
Bryne, P, Dr	8,157
Bublitz, R	7,373
Buchan, R	8,760
Buchanan Enterprises	5,532
Buchanan, K, Dr	6,411
Buck Ford Sales Ltd, Dave	6,917
Buck Lowbed Service Ltd	37,628
Buck, I	14,950
Buckerfields Ltd	169,043
Buckingham, G	6,108
Buckland & Taylor Ltd	321,055
Buckshons Pharmacy Ltd	33,381
Budd, B	5,999
Budd, S	14,528
Budget Brake & Muffler	27,635
Budget Rent A Car & Truck	5,744
Budget Rent-A'Car	84,929
Budget Rent-A-Truck	101,493
Budget Travel Ltd	17,077
Budiovsky, A	48,568
Buds Truck & Equipment Ltd	1,717,650
Bufo Inc	293,314
Bugbusters Pest Management Inc	222,529
Bulinckx, D	6,010
Bulkley Moving & Storage Ltd	39,661
Bulkley Valley Farm Supply Centre Ltd	13,996
Bulkley Valley School District 54	566,191
Bulkley Valley Wholesale Ltd	23,122
Bulkley-Nechako Regional Hospital District	266,994
Bull Housser & Tupper	6,953
Bulldog Bag Ltd	98,510
Bullen, A	38,145
Bullen, E L	7,581
Buller, J C	6,787
Bullfrog Automatics Ltd	7,199
Bundschuh, N	6,577
Bunks Contracting	62,714
Bunton, P, Dr	21,068
Bunyan Tree Service, Paul	15,170
Burd Chrysler, Warren	29,486
Burdett, E	39,600
Burgart Contracting, David	11,084
Burgess Backhoe Service, Wes	15,019
Burgess Plumbing Heating & Electrical Co Ltd	7,350
Burgess, E	35,581
Burgess, K B	5,743
Burgis, P	19,043
Buri Milne	27,504
Burke-Robertson Chadwick & Ritchie	21,704
Burkinshaw, R	70,898
Burlington & Associates Consulting Ltd	23,847
Burlington Northern Railroad Co	1,218,733
Burnaby School District 41	94,315
Burnes, J	31,663
Burnett Resource Surveys Ltd	124,432
Burns & Son Trucking Ltd	23,607
Burns Lake & District Hospital	5,379
Burns Lake Automotive Supply Ltd	14,867
Burns Lake Building Supplies	5,204

	$
Burns Lake School District 55	896,311
Burns Meats	200,481
Burns, P	14,716
Burns, T E	48,577
Burr, K	21,275
Burrard Air Ltd	10,420
Burrell, E	22,819
Burrell, G E	92,597
Burrell, L	26,820
Burridges Enterprises Ltd	6,293
Burris Clinic, The	5,641
Burroughs Canada	49,869
Burroughs Wellcome Ltd	39,045
Burt, K	9,452
Bury Media & Supplies Ltd, R	32,604
Buscarin, T	7,474
Buscarini, T	5,252
Business Flights Ltd	19,617
Business Telecom Equipment	130,396
Business World	17,779
Buss Enterprises Ltd, Jack	68,969
Bussiere Trucking	37,027
Bustard & Associates, D	38,843
Butler Bros Supplies Ltd	6,183
Butler Canada	10,140
Butler, J O	19,925
Butler, R	11,476
Butlin, R J	407,643
Butrenchuk, S	8,789
Butt & Bowes Food Equipment Ltd	27,649
Butt, G	34,768
Butterworths	77,288
Buzikievich, S	6,728
Bye Trucking, Allan	7,813
Byford Technical Forest Services, R	42,956
Byhre Trucking Ltd	6,652
Byman, N	11,157
Bypass Equipment Ltd	5,549
Byrnes & Associates Inc, E M	10,395
Byrnes, W	5,607
Bytown Diesel Sales Ltd	21,842
C & A Logging Ltd	23,687
C & B Machine Shop Ltd	5,476
C & C Logging Ltd	326,350
C & C Merchants Wholesale Ltd	9,321
C & D Power Systems Canada Inc	45,061
C & E Auto Parts Ltd	13,036
C & F Equipment Rentals Ltd	22,726
C & L Supply Ltd	8,286
C & R Tree Services	15,064
C A C I Canada Ltd	7,979
C B A Engineering Ltd	135,898
C B C Enterprises	8,517
C C H Canadian Ltd	48,643
C C I Aviation Ltd	33,606
C D I Computer Distribution Inc	29,355
C D Nova Ltd	55,353
C E B Productions	19,231
C F Airfreight Ltd	16,887
C F B V	8,442
C F J C - TV Inland Broadcasters Ltd	11,339
C F Mineral Research Ltd	27,523
C G M Services Ltd	8,550
C I P Inc	434,164
C J Water Delivery	8,456
C K Enterprises	5,378
C K P G Television Ltd	10,273
C M D L Enterprises	21,983
C M I Corp Canada	7,494
C M Q Communications Inc	20,089
C M S Contractors Ltd	45,472
C M T V Pix	15,530
C P Electronics	18,317
C P I Equipment Ltd	56,607
C P S Electronics	48,001
C R B Logging Co Ltd	29,553
C R Contracting	14,353
C R U Consultants Inc	9,730
C S Brake & Machine Works Ltd	5,616
C T M Management Services Co	57,787
C V C Services	36,362
C W Welding	29,371
C-E Tyler	45,559
C-I-L Inc	23,384
C-I-L Paints Inc	15,101
Cable, E	16,848
Cableshare Inc	7,104
Cactus Sales Ltd	6,226
Cadillac Plastic	16,156
Cairns, R	77,363
Cal-Vic Trucking Ltd	18,342
Calcomp-Sanders (Canada) Inc	68,563

	$
Caldwell Partners International, The	30,502
Calestagne-Morelli, N	8,185
Calinda Contracting Ltd	79,575
Caliper Sales & Service Ltd	5,667
Calisal, S, Dr	5,438
Callan, P	6,768
Calland, N	5,322
Callbeck, D G	15,808
Callow Insurance Associates Ltd	317,403
Caltec Scientific Ltd	10,486
Caltron Office Furniture	5,687
Cam Air-Systems Ltd	7,235
Cameron Advisory Services Ltd	23,168
Cameron Iron Works Usa Inc	6,552
Cameron, G	10,000
Cameron, H	8,893
Cameron, H D	18,359
Camosun College	115,457
Camozzi Co Ltd, L W	32,811
Camp Systems of Canada Ltd	5,907
Campbell & Son Ltd, Malcolm	107,026
Campbell Construction Ltd	229,547
Campbell Enterprises Ltd, Dan	63,824
Campbell Farrell & Associates	34,520
Campbell Golinsky & Associates	10,000
Campbell Ltd, Gordon	38,062
Campbell Ltd, R	15,070
Campbell River School District 72	2,286,968
Campbell Scientific Canada Corp	119,589
Campbell, A	84,881
Campbell, F	58,718
Campbell, G	6,476
Campbell, J	19,175
Campbell, L	40,419
Campbell, M	5,572
Campeau, L A	8,435
Campground Services Ltd	10,385
Campney & Murphy	57,030
Can Test Ltd	23,711
Can-Aqua Industries Ltd	6,816
Can-Arc Helicopters Ltd	276,113
Can-Ex Truck Rental	400,617
Can-Form Industries Ltd	9,090
Can-Tech Industries Ltd	8,224
Can-West Building Materials Ltd	6,739
Can-West Drilling Inc	8,438
Cana Days Apparel Ltd	27,561
Cana Pacific Firelogs Ltd	17,500
Cana Rentals Ltd	8,410
Cana Systems Ltd	18,787
Canada Cement Lafarge Ltd	16,151
Canada Consortium	26,172
Canada Cordage Inc	18,923
Canada Harbour Place Corp	57,029
Canada Instant Print	6,262
Canada Jet Charters Ltd	1,270,099
Canada Law Book Inc	125,486
Canada Mounts & Library Services Ltd	14,653
Canada News-Wire Ltd	80,009
Canada Packers Inc	119,967
Canada Pension Plan Matching	13,975,769
Canada Post Corp	13,175,769
Canada Safeway Ltd	69,165
Canada Springfield Appraisal Consultants Ltd	14,971
Canada Systems Group	8,040
Canada Ticket Inc	45,926
Canada West Ski Area Association	75,083
Canadian Aqualine Products Ltd	16,790
Canadian Auto Carriers Ltd	47,289
Canadian Bank Note Co Ltd	23,797
Canadian Battery Corp Ltd	11,126
Canadian Biosonics Ltd	15,194
Canadian Broadcasting Corp	5,784
Canadian Cartographics Ltd	17,423
Canadian Coleman Co Ltd, The	8,463
Canadian Commercial Corp	661,220
Canadian Consulate General	6,987
Canadian Corps of Commissionaires	166,352
Canadian Council of Motor Transport Adminstrators	28,430
Canadian Custom Profiles Ltd	16,580
Canadian Deaf Blind & Rubella Association	52,285
Canadian Delivery System Inc	29,373
Canadian Dental Supply Ltd	11,028
Canadian Facts	43,935
Canadian Filmmakers Distribution West	9,060
Canadian Fine Color Co Ltd	83,369
Canadian Forest Products Ltd	369,412
Canadian Forestry Association	6,498
Canadian Forestry Equipment Ltd	30,424
Canadian Freightways Ltd	124,590
Canadian General Electric Co Ltd	112,036
Canadian Horticultural Council	5,267
Canadian Hospital Association	76,873
Canadian Human Rights Reporter	5,095
Canadian Hunter Exploration Ltd	12,840
Canadian Imperial Bank of Commerce	39,182
Canadian Inn	10,511
Canadian Institute of Chartered Accountants, The	9,094
Canadian Interagency Forest Fire Centre	47,277
Canadian Larsen Electronics Ltd	40,058
Canadian Linen Supply	60,949
Canadian Liquid Air Ltd	163,314
Canadian Management Centre	9,174
Canadian Management Control Systems Corp	54,383
Canadian Marconi Co	6,533
Canadian National Institute for the Blind	77,453
Canadian National Railways	1,332,781
Canadian National Sportsmens Show	13,435
Canadian Pacific Airlines Ltd	282,121
Canadian Pacific Express & Transport	306,843
Canadian Pacific Ltd	437,342
Canadian Paraplegic Association	23,625
Canadian Pharmaceutical Association	8,766
Canadian Pizza Crust Co (Western) Ltd	26,200
Canadian Powder Co Inc	148,593
Canadian Red Cross Society	49,058
Canadian Resourcecon (1983) Ltd	9,470
Canadian Salt Co Ltd, The	551,422
Canadian Ski Association - B C Division	5,000
Canadian Standards Association	42,078
Canadian Survey Equipment Ltd	158,149
Canadian Talent Plus Ltd	95,650
Canadian Tire Acceptance Ltd	11,133
Canadian Tire Corp	11,464
Canadian Traffic Control Ltd	188,297
Canadian Truck Equipment (BC) Inc	48,496
Canadian Wheel Industries Ltd	8,253
Canadian Wildlife Federation	18,017
Canal Excavating Ltd	137,453
Canal Flats Improvement District	92,000
Canasphere Industries Ltd	658,719
Canbebsco Subscription Services Ltd	27,165
Canco Cranes & Equipment Ltd	75,747
Canco Hose & Fittings Inc	13,787
Candlewood Ventures	39,888
Candy, A	11,165
Canebsco Subscription Services Ltd	9,202
Canex Building Supplies Ltd	7,606
Canex Organizational Development Services Ltd	10,000
Canfor Ltd	18,654
Canim Lake Indian Band	14,885
Canlab	8,645
Canmac Enterprises Corp	37,377
Cann Contracting Ltd, H	16,814
Cannon Excavation	74,088
Cannor Nurseries Ltd	6,216
Canox-Canadian Oxygen Ltd	46,543
Canpac Industrial Scale Ltd	51,658
Canrep Morse Inc	13,192
Canron Inc	507,293
Canscott Management Services Ltd	5,420
Cantec Resources Corp	252,485
Cantex Engineering & Construction Co Ltd	11,783,367
Cantins Moving & Storage Ltd	80,779
Cantlon Trucking Ltd	49,112
Cantrain Services Ltd	45,383
Canuck Truck Rental	891,015
Canuk Enterprises Ltd	85,540
Canwel Contractors Ltd	59,668
Canyon Automotive	13,673
Canyon Cartage	41,307
Canyon Construction	72,521
Canyon Creek Contracting	16,799
Canyon Glass	5,350
Caouette Transport (1973) Ltd	107,751
Cap Inc, Lawrence	18,232
Cap Man	6,129
Capilano College	15,950
Capital Asphalt Ltd	2,772,952
Capital Auto Glass Ltd	30,622
Capital Building Supplies Ltd	5,478
Capital Business Forms Ltd	289,814
Capital City Office Machines Ltd	5,366
Capital Crest & Garment	56,740
Capital Helicopters Inc	180,934
Capital Iron & Metals Ltd	25,693
Capital Motors (1985) Ltd	11,689
Capital Plastics Ltd	172,529
Capital Radiators Ltd	5,517
Capital Region Association for the Mentally Handicapped	19,792
Capital Regional District	3,724,453
Capital Regional Hospital District	2,130,785
Capitol Tractors Kamloops Ltd	108,081
Capostinsky Construction, K	21,365
Cappco Tubular Products Co	5,696
Capri Hotel	19,005
Caravan Fabrics	10,567
Caravan Moving & Storage (1984) Ltd	47,306
Caravan Stage Co	7,473
Cardinal Concrete Ltd	6,235
Cardinal Edgar Emberton & MacAulay	12,494
Cardinall & P Kennedy, D	38,837
Care Landscaping	20,805
Careertrack Inc	15,738
Cargill Ltd	10,171
Cariboo Bridge Services Ltd	13,164
Cariboo Broadcasters Ltd	8,291
Cariboo Cameras (1981) Ltd	8,637
Cariboo Central Interior Radio Network Inc	5,351
Cariboo Chrome & Hydraulics Ltd	11,117
Cariboo College	263,361
Cariboo Constituency Office	5,324
Cariboo Custom Grading Ltd	113,774
Cariboo Feed & Ranch Supply (1986) Ltd	8,587
Cariboo Forest Consultants Ltd	158,578
Cariboo Hiab Service	7,993
Cariboo Namcom Consultants Ltd	30,190
Cariboo Observer	17,934
Cariboo Regional Hospital District	612,733
Cariboo Sheet Metal Ltd	10,350
Cariboo Steel Center	9,919
Cariboo West Stages Ltd	5,620
Cariboo-Chilcotin School District 27	3,861,972
Carifelle, W	28,995
Carkener, M	12,246
Carlem Equipment Co Ltd	10,141
Carlgren, D C	62,880
Carlin & Associates Inc, Ed	5,000
Carlin Ltd, R J	13,834
Carls Custom Grading	7,816
Carlsen, C	5,122
Carlson Construction Ltd, G W	65,081
Carlson Construction, Stan	23,177
Carlson, A	51,640
Carlson, S	130,356
Carlyle Shepherd & Co	5,331
Carmar Supplies Ltd	8,342
Carnco Sales	12,140
Carney Ltd, O G	20,696
Carpenter, M A	71,207
Carpenter, The	18,390
Carpentry Apprenticeship Joint Board of B C	8,000
Carrier Lumber Ltd	9,423
Carrington Financial Corp	8,500
Carry-On Contracting	54,401
Carson, E	9,704
Carstairs, M J	65,875
Carswell Legal Publications	211,385
Cartel Electronic Distributors	151,533
Carter Communications Ltd	13,206
Carter Contracting Ltd, H	51,258
Carter Honda Shop	6,592
Carter Lease Ltd, Howard	61,992
Carter, M A	13,761
Caryer, C	22,969
Casadio & Son Holding Co Ltd	66,404
Casasempere, A	10,941
Cascade Charter Service Ltd	7,187
Cascade Excavating	5,380
Cascade Industrial Supply Co Ltd	44,623
Cascade Resources Ltd	51,117
Case Power & Equipment	294,619
Cash Enterprises, Bill	79,074
Cassidys Ltd	28,620

	$
Casson Film Productions, Barry	14,124
Cast-All Concrete Ltd	927,981
Castle Inn, The	7,796
Castle, C C	6,186
Castlegar & Area United Society for Employment	5,136
Castlegar Co-operative Transportation	6,815
Castlegar News	7,378
Castlegar Savings Insurance Agencies Ltd	5,044
Castlegar School District 9	850,002
Catherine Investments Ltd	56,510
Catliff, C	5,803
Cattermole Timber Ltd	73,900
Cavelham Forest Industries Inc	54,877
Caya Fabrics Ltd	6,012
Cayoosh Contracting	147,493
Cazes, L	8,988
Cba-Buckland & Taylor	1,034,262
Ceccon Trucking & Excavating Ltd	64,332
Cecil Lake Livestock Association	6,763
Cedar Hedge Holdings Ltd	8,975
Cedar Hill Consulting	52,804
Cedarbrooke Sawmill	40,239
Cedarland Tire Service Ltd	10,514
Cedarline Forest Products (1986) Ltd	17,746
Cedars Motel, The	19,000
Celtic Distributors Ltd	16,240
Celtic Reforestation Services Ltd	57,013
Centaur Products Inc	7,032
Centennial Dredging & Sand Ltd	335,813
Centennial System Consultants Ltd	165,161
Central Builders Supply Ltd	8,417
Central Coast Power Corp	24,593
Central Coast Regional Hospital District	115,004
Central Coast School District 49	242,474
Central Drug Stores Ltd	10,749
Central First Aid Service	17,085
Central Fleet Parts & Supplies Ltd	6,609
Central Foods Co Ltd	68,932
Central Fraser Valley Regional Hospital District	6,813
Central Interior Communications Ltd	65,563
Central Interior Trucking Ltd	14,883
Central Kootenay Regional Hospital District	356,687
Central Mountain Air Ltd	155,149
Central Okanagan Regional Hospital District	308,393
Central Okanagan School District 23	4,169,464
Central Service	16,984
Centre Culturel Colombien	5,911
Centre Educatif Et Culturel Inc	127,073
Centre for Professional Education	5,707
Century Contracting Ltd	33,271
Century Plastics Ltd	12,500
Century Plaza, The	25,153
Cenwest Enterprises Ltd	35,338
Cercomm Electronics Ltd	6,795
Cerina, C	7,650
Certified Legal Interpreters of B C	60,828
Cerulean Enterprises	6,500
Cessford, B W	5,180
Cessna Aircraft Co, The	674,198
Cewe Ltd, Jack	2,324,611
Chabot & Levesque Logging Ltd	25,833
Chain-Saw Rentals & Equipment Ltd	23,411
Chalifour, A	42,428
Challenge Concrete Pumping (1977) Ltd	5,794
Challenger, J	16,000
Challoner, C	17,675
Chamco Industries Ltd	56,972
Changing Images Productions Ltd	19,663
Channel One Video Corp	6,597
Chapel of Memories Funeral Directors	17,295
Chaplin, R	6,036
Chapman Fencing & Construction, T	10,863
Chapman Industries Ltd	32,106
Chapman, D	30,640
Chapman, J H S	5,659
Chapman, L	9,320
Chapman, R	9,200
Chapman, W W	36,513
Chappell, D	18,585
Chaput Logging Ltd	66,436
Charleyboy, P	6,480
Charlotte Bumper To Bumper	5,848
Charlotte Island Tires Ltd	14,014

	$
Charlton Co Ltd, M D	25,618
Chartier & S Chartier, A	42,196
Chartwell Estates	23,826
Chase Econometrics Canada	11,905
Chase Manhattan Bank of Canada	177,372
Chase Manhattan Leasing Canada Ltd	311,911
Chase, H	10,334
Chateau Laurier	5,131
Chateau Victoria	6,060
Chatfield, T	20,159
Chatterton Petrochemical Corp	1,146,459
Chazottes, L	35,981
Cheam Construction Ltd	51,574
Cheam Pre Cast/First Heritage Savings	11,350
Cheam Precast Ltd	6,171
Chee, W	11,165
Cheema, P K	31,496
Cheevers, L S, Dr	15,410
Chehalis Forestry Crew	18,912
Chekwood Industries	10,877
Chem-I-Call	11,033
Chemac Industries Ltd	31,207
Chemex Labs Ltd	46,584
Chemise Empire Ltee	38,200
Chemonics Industries (Canada) Ltd	1,199,106
Chemonics Scientific Ltd	25,883
Cherma Dozing	6,380
Cherneff, M	39,574
Chernenko, W	15,365
Cherry Creek Waterworks District	34,148
Cherry Ford Sales (1981) Ltd	183,035
Chesebrough Ponds Inc	25,787
Chesterley, E K	63,592
Chets Holdings Ltd	38,318
Chetwynd Developments	7,375
Chetwynd Petroleums Ltd	7,839
Chetwynd Redi Mix Ltd	40,022
Chevallier Construction, Larry	21,323
Cheveldave, A	10,075
Chevron Asphalt Ltd	567,910
Chevron Canada Ltd	13,568,644
Chews Tv & Stereo Ltd	22,523
Chez Michel Restaurant	5,298
Chilco Forestry Services	5,567
Chilcotin Cariboo Aviation Ltd	37,950
Child Abuse Research & Education	20,923
Childrens Hospital	9,510
Childspace Manufacturing Ltd	11,476
Chilko Forestery Service	9,408
Chilliwack Aviation Ltd	11,309
Chilliwack Delivery Moving & Storage (1976) Ltd	11,979
Chilliwack Forest Camp	7,510
Chilliwack General Hospital	10,043
Chilliwack Gravel Sales	34,864
Chilliwack Progress Ltd, The	8,448
Chilliwack School District 33	508,696
Chilliwack Senior Secondary School	8,515
Chilliwack Traffic Control	189,920
Chilvers-Lam Public Relations Consultants	9,876
China Creek Transport Ltd	36,908
Chinner Trucking, George	44,971
Chinook Aggregates Ltd	836,619
Chinook Wire Rope Inc	5,780
Chisan Overland Trucking, R	28,712
Chomica, R	21,671
Chona Contracting	17,675
Chore Trucking, Alex	19,776
Chore Trucking, Charlie	23,558
Choukalos Woodburn McKenzie Maranda Ltd	380,675
Christensen Bros Logging Ltd	86,140
Christenson-Bellows Valvair Ltd	5,068
Christian Trucking Ltd, T	8,836
Christian Valley Logging	30,318
Christian, M	18,718
Christiansen, J A	13,955
Christianson Pipe Ltd	160,229
Christie, C D	10,140
Christina Lake Contracting Ltd	5,406
Chrysler Canada Ltd	11,358
Chucks Auto Supply Ltd	15,554
Chucks Janitor Service	24,642
Churcher, D	10,240
Churchfield, L	5,503
Churchill Equipment Ltd	40,916
Churchill Tire Ltd	70,402
Ciba-Geigy Canada Ltd	278,993
Cidel Moving & Storage (1975) Ltd	10,425

	$
Cigas Products Ltd	130,588
Cincinnati Time Recorder Ltd	12,016
Circle Green Landscaping & Contracting	13,624
Circle Productions Ltd	260,706
Cirrus Enterprises Inc	122,500
Ciszek, G	13,838
Citation Marketing Division	5,276
Citation Saw & Marine	9,973
Citibank Leasing Canada Ltd	337,188
Citizen, The	66,041
City Auto Service Ltd	33,469
City Brake & Wheel Ltd	6,337
City Building Supplies Ltd	12,535
City of Armstrong	23,847
City of Calgary	29,131
City of Castlegar	107,910
City of Cranbrook	9,333
City of Duncan	250,564
City of Fort St John	6,856
City of Grand Forks	11,177
City of Kamloops	327,769
City of Kelowna	1,665,992
City of Kimberley	176,584
City of Merritt	21,151
City of Nanaimo	1,308,686
City of Nelson	128,969
City of New Westminster	536,328
City of North Vancouver	6,626
City of Parksville	32,581
City of Penticton	187,472
City of Port Alberni	20,304
City of Port Coquitlam	10,654
City of Port Moody	12,104
City of Prince George	123,898
City of Prince Rupert	45,197
City of Quesnel	5,031
City of Revelstoke	912,960
City of Rossland	7,078
City of Vancouver	1,071,949
City of Vernon	146,749
City of Victoria	54,756
City of Williams Lake	275,402
City Photo Centre Ltd	19,923
City Power Sweeping Ltd	45,604
City Transfer (1945) Ltd	6,701
City Transfer (1960) Ltd	89,136
City Transfer Ltd	8,306
Civic Esso (1984)	9,016
Clan-Aird Logging Ltd	17,862
Clare Educational Development Inc	141,741
Claridge, A	6,055
Clark & Pattison Painting Contractors Ltd	330,187
Clark Industrial Sewings Inc, J F	13,557
Clark Reefer Lines Ltd	1,215,489
Clark, D	24,488
Clark, G M	20,749
Clark, J	39,733
Clark, J A	8,851
Clark, M	9,251
Clark, N	12,980
Clark, S	62,277
Clarke & Co, Alfred T	60,569
Clarke, A	6,606
Clarke, D	10,148
Clarke, J	5,678
Clarkson Contracting Ltd	66,201
Clarkson Gordon	348,632
Classic Engraving Ltd	32,582
Classic Limousine Service	19,383
Claymore Clothes (1982) Ltd	127,643
Clayton Resources Ltd	20,724
Clean World Enterprises	22,530
Cleanerway	19,400
Clear Communication Consultants Ltd	57,266
Clearwater Improvement District	130,389
Clearwater Reddi-Mix	104,136
Clearwater Timber Products Ltd	34,723
Clement Crane, Martin	29,446
Clement, G	7,674
Clendenning, R	15,568
Cliff Logging Ltd	5,012
Climie, R J	47,625
Clofkey, D J	16,940
Close Industries Ltd	74,217
Clough Consulting, D R	5,737
Cloverdale Auto Repair Centre Ltd	31,179
Cloverdale Lettuce & Vegetable Cooperative	23,618
Cloverdale Paint & Chemicals Ltd	7,042

	$
Cloverdale Raceways	32,732
CNCP Telecommunications	289,838
Cnossen, J	5,002
Co-Van International Trucks Inc	12,065
Coaching Association of Canada	23,080
Coady & Associates, C J, Dr	262,026
Coard Cartage	14,179
Coast Aggregates Ltd	5,688
Coast Agri Fertilizers Ltd	195,789
Coast Alberta Papers	195,318
Coast Bastion Inn	19,268
Coast Catering Ltd	7,239
Coast Computers	7,148
Coast Cutting & Coring Ltd	8,555
Coast Forest Management Ltd	73,202
Coast Industrial Parts Ltd	15,555
Coast Industrial Plating	5,511
Coast Industrial Supply Ltd	8,933
Coast Inn of the North, The	23,894
Coast Materials Handling Ltd	17,768
Coast Paving (1984) Ltd	67,032
Coast Range Contracting Ltd	12,758
Coast Reporting Services	27,027
Coast Septic Service Ltd	52,739
Coast Testing Ltd	89,161
Coast To Coast Advertising Ltd	5,905
Coast Tractor & Equipment Ltd	325,984
Coast Valley Contracting Ltd	29,381
Coast-To-Coast Moving & Storage Ltd	21,883
Coastal Bus Lines Ltd	8,760
Coastal Cruising Operations	5,176
Coastal Mountain Excavations Ltd	146,375
Coastal Plastics Manufacturing Ltd	15,650
Coastline Environmental Services Ltd	6,238
Cobbett, T	10,655
Cobble Hill Blasting	16,991
Cobe Canada Ltd	199,876
Cockburn Bay Sea Farm Ltd	50,000
Cocke, D G	13,681
Cockwill Hauling, G I	20,941
Coe Contracting, Pete	88,578
Coell & Associates Inc, D R	12,559
Coffey, E A	8,525
Coffey, G	9,626
Cognos Corp	10,658
Cognos Inc	148,328
Colby Gallagher & Associates	11,663
Coldform Industries Ltd	7,200
Coldstream Paving Ltd	33,160
Coldwater Improvement District	6,661
Coldwell Trucking, W J	18,512
Coleman Consultants, G R	27,140
Coleman Electric Ltd	10,772
Coleman Excavating Ltd	9,111
Coleman Forest Consultants, G R	28,783
Coles Equipment Ltd	6,452
Coles Insurance Services (1980) Ltd	34,704
Coles Publishing Co Ltd	25,005
Coles, E M, Dr	5,668
Colgan Construction, Vern	33,419
Colgate-Palmolive Canada	7,995
College of New Caledonia	65,882
College Printers Ltd	389,643
Colliar, J I	5,307
Collier MacMillan Canada Inc	808,101
Collier, D	6,000
Collins & Associates, Mick	6,414
Collins & Son Co Canada Ltd Publishers, W	7,581
Collins Manufacturing Co Ltd	19,020
Collins Publishers	7,100
Collins Trucking, Leo	20,847
Collins, J	25,655
Collins, R	10,868
Collinson Trucking	8,116
Collos, D	13,667
Colony Motor Inn	17,828
Color Your World	1,262,490
Colorific Photo Labs	8,743
Colquhoun Contracting Ltd, Lloyd	329,507
Colt Creek Trucking Ltd	42,886
Columbia Auto Service	6,619
Columbia Bitulithic Ltd	7,608,254
Columbia Blacktop Ltd	1,684,342
Columbia Chrome Industries (1980) Ltd	16,659
Columbia Concrete Products Ltd	45,625
Columbia Distributors Ltd	32,110
Columbia Dodge (1967) Ltd	137,567
Columbia Electrocentre Ltd	82,063
Columbia International Trucks Ltd	89,342
Columbia Pacific Group	38,472
Columbia Pumping Ltd	5,460
Columbia Ready-Mix Ltd	12,768
Columbia Retreaders Ltd	119,866
Columbia Saws & Service	9,139
Columbia Stand Tending	10,196
Columbia Tire Ltd	146,780
Columbia Tree Service	17,397
Columbia Typewriter Centre Ltd	29,594
Columbia Valley Airport Society	375,000
Columbia Valley Forest Consulting Ltd	7,818
Columbia Valley Insurance Agencies Ltd	18,048
Columbia Valve & Fitting Co Ltd	5,774
Columbia-Pacific Resources Group Ltd	79,713
Columbia-Shuswap Regional Hospital District	229,810
Colver & Co	7,138
Colwell, R D	5,068
Colwood Fire Improvement District	100,000
Colwood Fire Protection District	357,214
Colwood-Langford Auto Supply Ltd	9,959
Colyns Landscaping	13,273
Com-West Radio Systems Ltd	7,104
Combined Resources	12,066
Comeaus Autobody Ltd	6,885
Comer Trucking, Larry	11,172
Comet Garage Ltd	8,734
Comfor Forestry Services Ltd	15,990
Comfort Welding Ltd & Machine Shop	5,332
Cominco Ltd	12,018,149
Command Bulldozing, Harold T	5,569
Command, H	100,235
Commander Warehouse Equipment Ltd	58,876
Commercial Body Builders Ltd	10,247
Commercial Crane	17,366
Commercial Electronics Ltd	20,344
Commercial Towel & Linen Supply Co	6,219
Commodities Research Unit Ltd	22,191
Commonwealth Construction Co Ltd	1,594,061
Commonwealth Institute of Biological Control	70,835
Commonwealth Management Ltd	128,693
Commonwealth Microfilm Library	5,471
Commonwealth Parliamentary Association	17,760
Communications Centre	46,753
Communications Concepts	11,350
Comox Fire Protection District	60,682
Comox-Strathcona Regional Hospital District	341,641
Compro Management Ltd	40,412
Compucon Services Ltd	30,442
Compuplan Computer Systems Corp	43,408
Computech Consulting Canada Ltd	586,851
Computech Systems Corp	25,020
Computer People Ltd	44,656
Computerland	546,695
Comterm Inc	139,480
Comtrans Services Ltd	6,028
Conair Aviation Ltd	8,949,708
Concept Conventions	17,490
Condon, R J	9,879
Condor Engineering Ltd	17,472
Condrotte Trucking, Al	9,728
Condrotte, A	119,900
Cone-Heiden	61,560
Conference Board of Canada, The	113,261
Congressional Information Service Inc	16,027
Conly, D	14,966
Connaghan Enterprises, Dan	24,700
Connaught Laboratories Ltd	1,813,561
Connor & Associates, Denis	17,000
Connor Development Services Ltd	106,790
Connor, K J	55,698
Conolly Logging	6,105
Conroy Bros Holdings Ltd	10,988
Consolidated Computer Management Inc	297,844
Consolidated Freightways	11,081
Conspee Contracting & Engineering Ltd	10,400
Construction Aggregates Ltd	364,301
Construction Testing & Inspection	43,739
Consultus First Management Corp	53,442
Contac Bro-Sure Distribution	19,928
Contac Travel Marketing Corp	5,997
Contact International Consulting	24,932
Continental Bank of Canada	109,755
Continental Converter Corp	66,447
Continental Discovery Enteprises Ltd	23,460
Continental Explosives Ltd	383,271
Continental Pants Mfg Ltd	9,215
Continental Traffic & Industrial Signs Inc	24,105
Continuing Education	20,665
Continuing Legal Education Society of B C	31,405
Contract Tire Ltd	9,663
Control Drilling & Blasting Ltd	20,275
Conuma Excavating & Trucking Co Ltd	14,976
Conventions Unlimited	66,754
Conviron	33,240
Conway Electric Ltd	6,449
Conway Information Systems Inc	214,233
Conway Logging	70,656
Cook Holdings Ltd, Dennis	50,823
Cook Roberts & Whittaker	6,859
Cook, J W	5,100
Cook, R	12,310
Cooke, S	40,281
Cookson Motors Ltd	6,188
Cool-Lux Lighting Ind Inc	27,221
Cooney, P	49,321
Coons Backhoe Service, R	60,869
Cooper & Co, Paul	24,666
Cooper & J Young, J	7,999
Cooper Barging Service Ltd	12,886
Cooper, P	30,996
Coopers	35,643
Coopers & Lybrand Consulting Group	346,276
Coopers & Lybrand Ltd	288,437
Copeman, P	16,010
Copland Signs	8,049
Copp Clark Ltd	68,529
Copp Clark Pitman	118,605
Copper Island Towing	29,750
Copper River Contracting Ltd	51,615
Copper Valley Construction Ltd	43,618
Copytron	371,555
Coquihalla Trucking Ltd	25,340
Coquitlam Chrysler	301,677
Coquitlam Concrete Products Ltd	421,537
Coquitlam Excavating Ltd	9,502
Coquitlam Motor Inn	6,484
Coquitlam Plymouth Chrysler Ltd	47,914
Coquitlam Ridge Construction	980,736
Coquitlam School District 43	298,996
Coral Sales Co	43,631
Corba, A	5,670
Corden, S	8,259
Cordis Brent Inc	14,248
Core Reforestion	5,908
Coretech Industries Ltd	11,078
Coriolis Consulting Corp, The	6,185
Corley Contracting, Robert	34,672
Corley, H	6,004
Cornell Chevrolet Oldsmobile Ltd	7,780
Cornford, A B	9,604
Cornish Trucking Ltd, D W	50,585
Cornish, K	48,848
Coroners Hearings, Jurors & Witnesses Pay	1,482,798
Corporate Helicopters Ltd	53,857
Corpus Information Services Ltd	18,554
Correctional Service Canada	123,608
Corrigal, I	12,980
Corrigall Bulldozing Ltd, Dave	8,189
Corson, T E	10,080
Cosburn & Wills	22,744
Costello, M	12,058
Costello, P	15,401
Coster, D M	27,210
Cottonwood Creek Logging Ltd	6,058
Cottonwood Reforestation	50,503
Cottrell Transport Inc	42,574
Cougar Air Inc	40,871
Cougar Creek Logging Ltd	45,752
Cougar Rock Contracting	565,539
Couldwell, P	14,035
Coulson Helicopters Ltd	15,719
Coulter Electronics of Canada Ltd	9,817
Council of Forest Industries of B C	5,876
Country Garden Ltd	6,237

	$
Country Glass (1985) Ltd	8.761
Courtenay Chrysler Plymouth Sales (1970) Ltd	37.770
Courtenay Construction	8.685
Courtenay Fire Protection District	103.363
Courtenay School District 71	3.554.284
Courtesy Chevrolet	83.177
Courtesy Construction	35.335
Courtyard Inn, The	15.078
Coutts Library Services Ltd, John	6.524
Coval Air Ltd	27.732
Covington & Burling	20.850
Cowan, D	47.020
Cowell Contracting, G P	15.631
Cowichan Arms Holdings	5.910
Cowichan Bay Improvement District	165.317
Cowichan District Hospital	12.501
Cowichan Gradall Services Ltd	103.679
Cowichan Hydraulic Equipment Service & Supply Ltd	7.141
Cowichan School District 65	2.867.413
Cowichan Valley Produce Ltd	8.822
Cowichan Valley Regional Hospital District	114.555
Cox Service, Gordon	56.919
Cox Taylor & Bryant	244.103
Cox Trucking, Dave	15.689
Coyote Transport Ltd	830.242
Craftsman Radiator Service Ltd	5.896
Craig Contracting	24.106
Craig Logging, G	21.171
Craig, R	41.334
Craik Trucking Ltd, Harry	90.501
Crain Inc, R L	374.139
Cranberry Fire Protection District	21.000
Cranbrook Daily Townsman	9.681
Cranbrook Motors Ltd	15.460
Cranbrook Northside Service Ltd	14.664
Cranbrook Photo Ltd	7.300
Cranbrook Regional Hospital	9.263
Cranbrook School District 2	753.997
Crane Woodcraft Industries Ltd	691.843
Crapelle, M	11.019
Crawford Associates Ltd, A	7.619
Crawford Insurance Agencies (1976), J S Ltd	33.294
Crawford Paterson Broder & Campbell	8.586
Crawford Willows Paterson	11.749
Crawford, J E	6.855
Crease & Co	62.023
Creative Catering	6.475
Creative Incentives Ltd	135.658
Creative Technologies Inc	11.593
Credit Bureau of Vancouver Ltd	5.873
Credit Bureau of Victoria	5.931
Creekside Consulting	286.685
Creelman, A	9.141
Crerar, B	15.955
Crescent Bay Construction Ltd	30.010
Crescent Farms Ltd	111.239
Crescent Trucking Ltd	43.838
Cresswell, P	9.702
Crest Screen Printing Ltd	25.510
Crestbrook Forest Industries Ltd	86.859
Creston Bay Construction Ltd	6.885
Creston Dry Cleaners & Laundry (1979)	7.440
Creston Horticultural Services	11.901
Creston Moving & Storage Ltd	50.666
Creston Sand & Gravel Ltd	43.307
Creston Valley Advance, The	6.076
Creston Valley Air Ltd	29.164
Creston Valley Beef Growers Association	9.069
Creston Valley Foods Ltd	16.041
Creston Valley Insurance Services	18.781
Creston-Kaslo School District 86	1.781.723
Crestwood Signs Display & Graphics (1982) Ltd	12.067
Crippen Consultants Ltd	1.102.026
Criterion Pictures Corp Ltd	7.780
Crocker Equipment Co Ltd	13.363
Crofton, M L	25.571
Croll, A	51.834
Cronin Contracting Ltd, A	77.136
Crookshank, R M	16.859
Crop Cair Aviation Ltd	51.695
Cross, D	13.830
Crossfield Excavating	25.789
Crossland, R, Dr	6.957
Crossroads Construction Co Ltd	349.157

	$
Crottey, R	36.160
Crow Point Enterprises Ltd	5.984
Crowley Silviculture	70.782
Crown Enterprises	6.274
Crown Excavating	6.098
Crown Forest Industries Ltd	639.601
Crown Forest Paper Products	20.196
Crown Land Account	32.591.935
Crown Paper	3.432.198
Crown Projects	75.998
Crowntek Business Centres	89.767
Crowntek Inc	43.826
Crowpoint Enterprises Ltd	28.130
Crowsnest Air Ltd	80.849
Cruise Industry Association of BC	11.000
Cruise, E	6.600
Crutch Drilling, Roy	70.875
Crystal Glass Canada Ltd	23.747
Crystal Park Enterprises Ltd	32.679
Crystal Valley Industries Ltd & Bank of Nova Scotia	25.000
Cubbon Building Centre	68.977
Cudworth Contracting Ltd, L A	107.828
Culham, J M	34.356
Cullen Detroit Diesel Allison Ltd	329.916
Cullen, A	50.201
Cullen, J E	16.379
Cullis Appraisals & Land Resources Ltd	74.440
Culos Services, Dave	19.513
Cultus Lake Park Board	13.550
Cumberford, D	14.915
Cumberland Fire Protection District	8.250
Cummings & Associates, Delphine	70.490
Cummins British Columbia	20.101
Cumorah Group, The	7.000
Cunningham & Rivard Appraisals (Vancouver) Ltd	5.430
Cunningham, E	6.163
Cunningham, M	35.428
Cunningham, S	18.200
Cure & Son Contracting, W	40.563
Curley & Associates Inc, P R	26.323
Currie, R	7.461
Currie, W R, Dr	17.216
Curtis Hoover Ltd	9.250
Cusacks Welding Ltd	7.573
Cushman, F	16.023
Custom Dozing	15.182
Custom Drafting Ltd	78.268
Custom Engineering Ltd	74.863
Custom Forms of Canada	10.543
Custom Grading & Roller Services	40.565
Custom Grading, Jacks	14.915
Custom Industrial Fiberglass Ltd	9.175
Custom Loading Ltd	318.570
Custom Marine Electric Ltd	7.183
Custom Rubber Stamp Ltd	97.487
Customcolor Photo Labs Ltd	19.339
Cutler, R	7.452
Cutt, J	18.483
Cutting (B C) Ltd	98.929
Cyanamid Canada Inc	54.685
Cypher Consulting	12.129
Cypress Bowl Recreations Ltd	171.531
Cypress Equipment Co Ltd	1.961.057
Cys Scientific Instruments Ltd	576.628
D & A Crane Service Ltd	8.103
D & B Oilfield Contracting Ltd	129.202
D & B Water Trucking	15.632
D & D Excavating	17.845
D & D Service Ltd	5.832
D & E Backhoe Service	8.661
D & E Contracting	329.528
D & G Agri-Chem Ltd	65.048
D & G Construction & Aggregates	78.295
D & L Gold Stamping & Embossing Ltd	6.867
D & N Trucking	15.068
D C Forestry Services	90.124
D C Services	129.986
D G V Engineering Services	6.300
D H L International Express Ltd	9.736
D I S Consultants	22.758
D J Clearing Ltd & Blind Bay Contracting Ltd	128.490
D J Contracting	6.830
D J M Contracting Ltd	13.696
D J Sales & Service Ltd	52.621
D M J Construction Ltd	485.598
D M R Group Inc	396.002
D P A Group Inc	45.629

	$
D P Z Systems	6.180
D R Consulting	18.019
D R G Globe Envelopes	236.793
D R G Trucking Ltd	17.487
D R L Canada Inc	70.455
D R Systems Inc	79.586
D S S Systems Solutions	30.370
D W A Computer Group	57.971
Dagostino, F	10.046
Daignault Trucking, Louie	21.928
Dairyland Foods	619.525
Daka Contracting	11.945
Daken Forest Products Ltd	10.784
Dal Town & Associates	8.368
Dalawrak, B	18.050
Dale Insurance Agencies Ltd, Dave	21.842
Dale, T	6.257
Dales Northern Towing Ltd	7.920
Dalmar Sea Farms Ltd	50.000
Damage Claims	145.880
Damore & Associates Ltd, L J	68.650
Dams Lincoln-Mercury Sales Ltd	92.079
Danavox (Canada) Ltd, G N	33.007
Danco Equipment Ltd	26.715
Danco Transport	36.729
Danica Imports Ltd	7.500
Daniels Electronics Ltd	243.539
Danno Excavating Ltd	55.148
Danric Construction Ltd	20.706
Dans Trucking	41.129
Dark Horse Contracting Co Ltd	15.139
Darkstar Forestry Ltd	59.452
Dart Custom Garment Mfg	33.469
Darthuizen Haute Catering	18.509
Daryls Trucking	13.406
Dasco Data Products Ltd	33.079
Dashwood Enterprises Concrete & Construction	14.470
Data General	318.001
Data General (Canada) Inc	1.810.190
Data Resources Inc	9.000
Data Terminal Mart	373.909
Database Storage & Information System	44.653
Databrokers Ltd	52.992
Datafile Ltd	124.106
Dataflex Computer Systems	11.545
Datamat Services Ltd	786.391
Datapoint Canada Inc	766.086
Dataspan Technology Ltd	20.577
Datatech Systems Ltd	43.598
Datel Communications Ltd	8.297
Daumont & Son Contracting Ltd, Don	77.229
Dauphinee, W	19.600
Davan Construction Ltd	34.585
Daveron Nurseries Ltd	791.853
Daves Crane & Equipment Ltd	9.034
Daves Esso Service (1981)	18.979
Daves Garage Ltd	8.772
Daves Landscaping Ltd	28.631
Davey, B	11.631
David Consultants Ltd	36.722
Davidoff Logging Co Ltd	26.226
Davidson & Co	9.543
Davidson & Sons Customs Brokers Ltd	7.330
Davidson Bros Construction Ltd	233.462
Davidson Contracting Ltd	5.250
Davidson, E	33.946
Davidson, O	57.183
Davidsons Loader Service Ltd	11.037
Davies Sand & Gravel Ltd	7.269
Davies, A	5.040
Davies, S	6.906
Davis & Co	45.968
Davis & Co in Trust	27.643
Davis Mfg Co Ltd, C	7.497
Davis Wire Industries Ltd	64.946
Davis, C R	6.819
Davis, G L	6.328
Dawes Excavating Ltd	6.216
Dawes, C	51.388
Dawson Bearing & Bolt Ltd	8.890
Dawson Co-operative Union	7.587
Dawson Construction Ltd	15.506.070
Dawson Creek Moving & Storage Ltd	26.179
Dawson Dau & Associates Ltd	12.879
Dawson Gradall	27.113
Dawson Kidston & Kennedy	42.189
Dawson Seed Co Ltd	195.204

	$
Dawson, J H	50,813
Dawson, R	33,800
Dawson, W	35,550
Day Advertising Group Inc, The	171,433
Day-Timers of Canada Ltd	23,732
Day, A	10,320
Day, C	11,182
Dayley Construction Ltd	392,358
Dayman Enterprises Ltd	6,310
Dayross Development Ltd	2,148,632
Dayton & Knight Ltd	100,163
De Baat & Associates	6,131
De Boo Publishers, Richard	8,668
De Coteau Excavating Inc, Jack	77,828
De Jong, R	23,140
De Leuw Cather Canada Ltd	19,367
De Mello, S	7,350
De Niverville Econometric Research Ltd	36,405
De Roos, W J	19,881
De Villiers, J	5,000
De Weese, M	18,745
Deakin Equipment Ltd	6,793
Deakin, P	15,000
Dean River Air Services Ltd	54,670
Deane & Co	7,659
Dearborn Motors Ltd	412,986
Dease Lake Shell Services	12,992
Death Benefit Payments	118,734
Deb-Kev Contracting Ltd	21,804
Debeck Sawmill Ltd	9,021
Deboer, J	159,485
Debou Wood Wesler & Maerov	10,833
Debruin Trucking, C N	45,116
Decima Research Ltd	106,000
Decoto Aircraft Inc	7,474
Dedosenco & Bury Trucking Ltd	16,828
Dee & Kay Trucking Ltd	13,979
Deely, A	10,017
Deer Lake Amc-Jeep-Renault	14,737
Dees Communications Engineering Ltd	596,593
Defoe, T	20,575
Degagne Contracting, E H	47,074
Del Equipment Ltd	77,813
Delaineys Hardware Ltd	5,626
Delair, J	23,650
Delaney, W	43,275
Delcan	36,067
Delcan-De Leuw Cather Canada Ltd	64,860
Delco Building Maintenance Ltd	9,355
Deleeuw Ranch Ltd	16,373
Deley Trucking, A	92,547
Deloitte Haskins & Sells	335,435
Deloli Enterprises Ltd	16,318
Delta Aerial Surveys Ltd	62,386
Delta Aggregates Ltd	9,979,809
Delta Bulldozing Ltd	7,763
Delta Helicopters Ltd	9,139
Delta Lakeside, The	7,162
Delta Pacific Landscaping Ltd	338,046
Delta River Inn, The	7,963
Delta Sales Promotions Ltd	51,500
Delta School District 37	27,003
Delta Steel Industries Ltd	46,372
Delta-T Devices Ltd	7,963
Deltak (Canada) Inc	11,823
Delves Forestry/Engineering Services, C	9,100
Demand Dispatch Services Ltd	57,194
Demidoff Contracting	66,136
Deminchuk, C	20,000
Dempsey, L	36,386
Dempster, W C	59,462
Den-Ral Holdings Ltd	26,391
Denco	25,346
Denet Investments Ltd	26,352
Denhoff & Associates Ltd	94,536
Denhoff, K	14,950
Denis Small Engine Repair	6,319
Denmont Logging Ltd	10,337
Dennie Trucking, Tom	16,905
Dennis, B	6,735
Dennis, W	13,603
Dennison Chevrolet Oldsmobile Ltd	45,375
Dennison Mfg Canada Inc	40,838
Densmore Investments	6,476
Dent Construction Ltd, Jim	236,177
Dents Trucking	9,123
Dep Consulting	57,108
Deraiche, W	40,775
Derksen, E	14,476

	$
Design Craft Ltd	13,144
Designed System Solutions Corp	185,901
Deskin Sales Corp	7,438
Desktop Publishing Ltd	7,595
Desrosiers Automotive Research Inc	22,738
Desrosiers, S	5,091
Destination Canada in Trust	5,040
Deuling Contracting, Joe	62,294
Deuling, J	26,098
Dever, A	17,000
Dewdney Area Improvement District	2,861,490
Dewdney-Alouette Regional Hospital District	56,856
Dewey, J M	5,679
Dezell Construction Co Ltd	364,552
Dezwart, K	8,540
Dharma Design & Consultation Ltd	21,476
Dhillon Industries Ltd	352,192
Dhillon, H	5,968
Di Lucca, M	7,400
Diakow, L	6,845
Dial Direct Radio Paging Ltd	5,775
Dialog Information Services Inc	32,860
Diamond Head Excavating	11,049
Diamond Head Motors	22,021
Diamond Improvement District	8,968
Diamond Welding Supplies	35,551
Diamond X Cattle Co Ltd	53,220
Diano, E	100,000
Diazotech Services Ltd	8,371
Dick Co of Canada Ltd, A B	23,428
Dick, C M	24,891
Dick, J	13,482
Dickey Supplies Ltd, Don	12,551
Dickhut Concrete Finishing Ltd	9,686
Dickie Ltd, A S	107,714
Dickie Ltd, H W	12,857
Dicks Lumber & Building Supplies	5,464
Dicks Mechanical Contracting Ltd	5,144
Dickson, G M	37,080
Dickson, H J	29,666
Dicksons Food Services Ltd	82,872
Dictaphone Canada Ltd	122,491
Diesel Equipment Ltd	19,129
Digital Equipment of Canada Ltd	315,609
Digital Mapping Group	2,578,221
Digital Resource Systems	30,254
Dignan, T	29,693
Dilli Inc, M, Dr	13,052
Dillingham Construction Ltd	6,754,710
Dillistone, B	5,229
Dionex Corp	16,553
Direct Communications Marketing Ltd	5,279
Direct Industrial First Aid Services Ltd	8,567
Dirt Cheap Digging	5,051
Discovery Crane Rentals Ltd	34,138
Discovery Enterprise Inc	1,000,000
Discovery Foundation, The	5,100,956
Distacom Pacific Ltd	117,564
District of Abbotsford	162,922
District of Burnaby	215,036
District of Campbell River	158,241
District of Central Saanich	7,929
District of Chilliwack	121,763
District of Coldstream	34,507
District of Coquitlam	15,673
District of Delta	141,712
District of Elkford	126,910
District of Esquimalt	6,677
District of Houston	11,056
District of Hudsons Hope	32,637
District of Invermere	178,706
District of Kent	185,111
District of Kitimat	53,678
District of Langley	5,712
District of MacKenzie	79,268
District of Matsqui	151,732
District of Mission	122,151
District of New Hazelton	8,966
District of North Cowichan	72,230
District of Peachland	14,863
District of Pitt Meadows	42,421
District of Port Hardy	10,104
District of Powell River	7,062
District of Richmond	303,393
District of Saanich	77,097
District of Salmon Arm	168,816
District of Sparwood	1,519,053
District of Squamish	287,815
District of Summerland	163,547

	$
District of Surrey	174,117
District of West Vancouver	12,961
District 69 Insurance Services Ltd	18,425
Ditidaht Band Council	22,810
Ditmars, C	40,674
Diversey Wyandotte Inc	55,257
Diversified Ova-Tech Ltd	39,600
Diversified Products Inc	8,989
Dixon Trucking Ltd	21,778
Dixon Wood Products	8,648
Dkp Mailcraft (BC) Ltd	26,956
Dms Enterprises	5,861
Dobbin & Sons Ltd, F A	843,867
Dobbin Construction Ltd, W	48,034
Dobbs, F	19,261
Dobney Foundry Ltd	184,784
Dobson, M	5,950
Docksteader Plymouth Chrysler	116,708
Docs Cartage & Storage Co (1984) Ltd	105,140
Dodds Truck Stop	21,488
Doig, M	5,754
Dolans Ltd	11,521
Dolhanty Systems Inc	14,735
Dollard Electronics Ltd	86,817
Dollards Radio West	22,382
Doman Industries Ltd	22,834
Dome Hydraulics Co Ltd	20,174
Dome Motor Inn, The	7,251
Dominie Press Ltd	133,425
Dominion Bridge Construction	469,792
Dominion Creek Gold Ltd	25,087
Dominion Management Co	7,280
Dominion Metalware Industries Ltd	9,956
Domke, M	8,732
Domtar Inc	2,496,602
Don, J S	12,000
Donald Industrial Supplies Ltd	14,249
Donaldson Pyrch & Hume Ltd	5,232
Donaldson, J	18,389
Donau Consulting Inc	6,393
Dondaneau Ltd, Keith	8,016
Donella Backhoe Contracting Ltd	20,030
Dongor Holdings Ltd	9,340
Donovan Sales Ltd	10,617
Dons Auto Towing Ltd	8,025
Dons Disposal Services	5,177
Dons Welding	9,969
Doppler Computer Supply	28,787
Dore Forestry Services Ltd	15,514
Dorman Bay Contractors Ltd	10,327
Dormark Ventures Ltd	237,504
Dorothea Knitting Mills Ltd	27,401
Dosenberger Excavating Ltd	157,085
Double A Traffic Control	84,898
Double D Water Service	57,533
Double Eagle Boat Ltd	16,211
Double Eagle Construction Ltd	83,632
Double H Carriers Ltd	28,951
Double Hooks Logging (77) Ltd	14,576
Double O Contracting	10,159
Double R Contracting	50,622
Double Tree Contracting	6,991
Doubleday Canada Ltd	199,745
Doubleday, D	20,745
Doucette & Co Ltd, L H	123,038
Doucette Construction Ltd	52,691
Doucette Enterprises Ltd	54,537
Doucette Gradall	13,009
Doucette Ltd, Roy	11,084
Doucette, L	80,231
Douglas & Associates Ltd, P A	5,935
Douglas & McIntyre Educational Ltd	2,407,312
Douglas & McIntyre Ltd	50,989
Douglas College	30,128
Douglas Ecological Consultants Ltd	17,500
Douglas Lake Cattle Co Ltd	154,596
Douglas Lake Timber Co Ltd	11,867
Douglas Reforestation Ltd, David	17,864
Dougness Holdings Ltd	22,616
Dougs Trucking	26,472
Doulyns Contracting Ltd	36,066
Doust & Smith	132,535
Dove Travel	5,078
Dow & Co	18,570
Dow Chemical Canada Inc	509,759
Dow Jones Canada Inc	5,790
Dow Pharmaceuticals	5,286
Dowbush, R	8,338
Dowbyhuz, E	10,638
Dowells Moving & Storage (1982) Ltd	6,902

	$
Dowling, P	63,335
Downer, J	11,615
Downtown Parking Corp Ltd	15,030
Doyle Paint & Decorating Ltd, F H	168,400
Draco Holdings Ltd	10,172
Dragos Spring & Welding Ltd	50,365
Drake Silviculture	21,058
Drake, R C	27,282
Draney, F	53,893
Draney, M	16,728
Drew Marketing Ltd	33,215
Driesen Computing Services Ltd	8,268
Driftwood Automotive Ltd	35,152
Driftwood Contracting Ltd	24,816
Drop N Shop Automotive Repairs Ltd	12,312
Ds Contracting Ltd	39,860
Du Gal, K	5,354
Dubetz & Associates, C	250,105
Dubois, C	18,025
Ducks Unlimited Canada	23,119
Duckworth Lake Logging	49,094
Dudynsky, H	9,112
Dueck Ford Mercury Sales Ltd, John	5,402
Duffy, D J	14,297
Dufresne Contracting, Francis	19,916
Duggan Trucking, Ian R	47,608
Duke & Associates Ltd, Gary	32,540
Duke Contracting Ltd	5,107
Dumais, B	5,561
Dumoulin Black	27,041
Dumphar Timber	17,494
Dun & Bradstreet Ltd	7,835
Dun & Bradstreet of Canada Ltd	9,174
Dunbar, H	17,868
Dunbar, J	6,851
Duncan & Associates Engineering Ltd	48,309
Duncan Esso	9,660
Duncan Iron Works Ltd	9,515
Duncan Paving Ltd	409,957
Duncan Transfer	13,150
Dunhill Personnel Consultants Ltd	31,650
Dunkley Lumber Ltd	9,924
Dunlop-Beaufort Canada Ltd	18,584
Dunn, J N R	6,406
Dunsmore, D	61,450
Dunwoody Ltd	7,518
Dupont Canada Inc	157,283
Durack Contracting Ltd	64,830
Duraglas Products (1986) Ltd	25,000
Duralam Canada Ltd	81,162
Durban, C	38,892
Durksen Gunite & Grout (BC) Ltd	35,935
Durrance Painting & Decorating, R D	5,914
Dustbane Products	6,022
Dutchies Transfer Ltd	67,554
Dyck Transfer, C	21,542
Dyck Trucking Ltd, J	13,517
Dyck, J	46,580
Dyck, W	16,817
Dycor Industrial Research	5,904
Dyke, A	19,898
Dykes, C	42,218
Dymaxion Research Ltd	22,457
Dyna-Haul Ltd	55,186
Dynacor Coatings Ltd	15,961
Dynagraphics	5,648
Dynamic Construction Ltd	37,772
Dynaprint	11,085
Dywidag Systems International Canada Ltd	9,566
Dzogan, J	60,492
E & A Trucking	15,230
E & G Trucking Ltd	24,588
E & L Enterprises	6,104
E & M Glass Services Ltd	5,778
E & N Clark	5,858
E & R Consultants Ltd	132,010
E & R Contracting	33,494
E & S Projects Ltd	64,631
E & S Systems Inc	35,924
E B A Engineering Consultants Ltd	77,239
E C Battery Canada Corp	8,622
E C L Construction Ltd	27,465
E C S Electrical Cable Supply Ltd	15,390
E E V Canada Ltd	14,453
E I F Sales Ltd	508,718
E K Contracting	5,353
E K Radio	5,105
E M C Construction Ltd	126,670

	$
E M T Consultants Ltd	40,206
E V K Forestry Services Ltd	34,309
Eager Beaver Services Ltd	34,829
Eagle Auto Body & Towing	5,437
Eagle Building Supplies Ltd	7,101
Eagle Run Motors	5,321
Eagle Valley Holdings Ltd	200,741
Eamer, J	7,900
Eamor Pump Sales & Service Ltd	14,755
Earl-Clay Laboratories Inc	14,226
Earth Design Group Ltd	8,478
East Chilliwack Agricultural Co-op	40,105
East Kootenay Regional Hospital District	324,466
East Sooke Fire Improvement District	54,379
East West Plastic & Electronic Products Ltd	10,251
Eastman Grader Service	10,226
Eaton Co Ltd, T, The	25,332
Eatons Contract Sales	5,310
Ebco Industries Ltd	323,717
Eberle Contracting Ltd	164,883
Echo Logging	171,583
Eckbo, E	24,900
Econo Glass Ltd	9,747
Economics Laboratory Canada Ltd	9,465
Economy Mobile Radio Ltd	99,735
Edco Construction Co	535,224
Eddev Consulting Ltd	5,550
Eddys Contracting Ltd	6,058
Edgemont Moving & Storage (1981) Ltd	8,218
Edgewater Developments Ltd	30,605
Edgewater Improvement District	12,401
Edgeworth Construction Ltd	4,546,526
Edgeworth Helicopters Ltd	139,482
Edgson Enterprises Ltd, Bob	73,121
Edgson Grader Rentals Ltd	62,789
Edgson Trucking, Norm	63,976
Editions Etudes Vivantes	35,995
Editions Hurtubise Hmh Ltee	11,737
Edmonton Ambulance Authority	17,464
Edmonton Fur Auction Sales	12,432
Edmunds Equipment, G	25,902
Eds Contracting Ltd	25,542
Eds Equipment Services	7,410
Educare	62,394
Educational Employment Services	10,040
Educational Resources Ltd	20,746
Edvan Agencies Ltd	5,106
Edwards Trucking, A	24,536
Edwards Welding Ltd	9,803
Edwards, D	26,624
Edwards, G	112,441
Eecol Electric	17,298
Eecol Electric (Sask) Ltd	386,194
Efficient Electrical Services Ltd	6,437
Egeria Construction Co Ltd	11,517
Egons Painting	29,033
Eh-Cho-Dene Enterprises	362,682
Ehrcke, W	48,602
Einarson, F	7,219
Einblau & Associates, Ron B	8,158
Eisenhut Insurance Agencies Ltd	13,495
Eisma, B	7,313
Ekset Contracting Ltd	86,631
Ekwan Contracting Inc	141,693
Elan Data Makers	840,678
Elastometal Pacific Ltd	86,094
Eldridge Heritage Consulting	39,787
Electro Systems Inc	177,330
Electro-Medical Instrument Co	108,116
Electrolab Ltd	16,048
Eleven-Eleven Logging Ltd	5,472
Elias Sand & Gravel Ltd	8,533
Elite Body Shop Ltd	14,947
Elk Valley Air Services Ltd	39,837
Elker Auto Supply Ltd	6,525
Elkind Lipton & Jakobs	11,158
Elkington Ltd, E N	16,332
Ellingsen, G	23,315
Elliott Ltd, R J	5,930
Ellis & Associates Ltd, Grant	23,449
Ellis Co Ltd, W J	13,241
Ellis Enterprises, C H	7,593
Ellis, R	8,770
Ellison Trucking, Barry	17,824
Ellison, D R	18,296
Elmore Nursery	17,862
Elmore, G	45,535
Elmquist & Sons Trucking Ltd, J	29,146

	$
Elsworth Bros Logging Ltd	8,603
Embassy Cleaners	7,599
Emblem, J	6,384
Emblematic Jewellery Products of Canada Inc	75,579
Emco Supply	12,186
Emerald Express Lines Ltd	6,398
Emerald Forest Tree Planting Corp	23,888
Emerald Graphics Ltd	137,656
Emergency Assistance	220,556
Emergency Health Services Commission	311,320
Emery Electric Ltd, E H	7,310
Emery Worldwide	10,827
Emery, C	21,731
Emery, F T	8,853
Emes, G	22,885
Empire Contracting Service	14,356
Empire International	15,078
Empire Shirt Ltd	78,402
Employee Leave Benefit	5,649,776
Empress Pontiac Buick G M C Ltd	52,753
Empress, The	40,071
Enderby Gravel Products Ltd	7,589
Engelhard Industries of Canada	7,931
Englund, S	5,150
Enka Resources Ltd	6,245
Enn-Land Sand & Gravel	7,796
Enright & Associates Inc, C T	10,000
Enriquez, A A, Dr	19,616
Enroute Card	133,425
Ensign Chrysler Plymouth Ltd	232,452
Ensign Lease Ltd	8,166
Entech Environmental Consultants Ltd	15,763
Enterprise Lunch Co, The	8,275
Entire Technical Services Ltd	6,499
Entirety Investments Ltd	8,710
Envirocon Ltd	61,794
Environics Research Group Ltd	9,440
Environmental Sciences Ltd	50,205
Epic Data Inc	109,214
Epic Systems Corp	299,466
Epps Hoe Rental Ltd, Gerry	94,592
Epson Canada Ltd	25,092
Epton Industries Inc	24,630
Equity Plumbing & Heating Ltd	8,020
Eremko Forest Resources Services, R D	29,449
Ergo Design	43,417
Ergo Systems Canada Inc	21,750
Erics Trucking	26,670
Erin Valley Enterprises Ltd	53,750
Ernest & Associates, Michael A	13,844
Ernest Agencies Ltd	18,395
Ernies Excavating Ltd	8,600
Ernies Grading	66,455
Ernst & Whinney	275,883
Eron Contracting Ltd	23,413
Esau Bradley	20,124
Esbe Laboratory Supplies	6,877
Espos Pneumatic Service Ltd	10,550
Essa Environmental & Social Systems Analysts	40,226
Estereicher Enterprises Inc	27,011
Estlin Air Services Ltd	88,107
Estrin Mfg Ltd	6,512
Ethos Consulting	54,229
Eugene, P	8,995
Eureka Fishing Charters	8,900
Euroclean Canada Inc	29,980
Euromoney Publications Ltd	50,702
Evans & Associates Ltd, J	219,193
Evans Bay Aqua-Farm Ltd	30,000
Evans Ford Mercury Sales Ltd, Ken	138,241
Evans Machine Co	7,198
Evans Products Co Ltd	9,898
Evans Redi-Mix Ltd	7,976
Evans-Atkinson, E	19,018
Evans, G	8,668
Evans, J M	6,122
Evans, R G	17,985
Everest Auto Clinic Ltd	9,425
Evergreen Equipment Ltd	7,803
Evergreen Forest Products	7,888
Evergreen Forestry Service Ltd	5,080
Evergreen Insurance Service Inc	17,613
Evergreen Press Ltd	16,167
Evergreen Sportswear Manufacturing Ltd	30,965
Evergreen Treeplanting Co-op	209,112
Everitt, M	10,987

	$
Everitt, M W	10,191
Everlast Plastics Co	6,420
Evro Enterprises Ltd	48,796
Ewachniuk in Trust, A T	12,540
Ewan Consulting Ltd, Jacques	62,140
Ewert, P W	99,422
Ewing, J	33,760
Ewing, L	5,149
Excellence in Education Program	6,149,382
Exco Industries Ltd	19,816
Execuplace	9,045
Executive Dental Supply Ltd	12,126
Executive House Hotel, The	22,030
Exeter Forest & Marine Sales Ltd	8,010
Explosives Ltd	31,944
Expo Souvenirs	190,702
Expo Systems Canada	9,835
Expo 86 Corp	443,607
Express Automotive & Hd Ltd	10,843
Express Editorial & Graphics Ltd	15,590
Express-Bugle/Courier	8,509
Extech Systems Ltd	25,761
Exton & Dodge	71,562
Eyes Multi Media Productions Inc, The	31,514
Eze Brew Coffee Service (V I) Ltd	10,715
Eze Rent-It Centre Ltd	9,851
F & K Logging Ltd	18,324
F C Propulsion & Aero Systems (1980) Ltd	6,514
F F K Enterprises Ltd	8,037
F G H Concrete & Building Products Ltd	52,477
F H I Construction	12,270
F S J Land Transport Ltd	6,045
F W Contracting	7,682
Faber Construction Ltd, Ben	7,300
Fabricated Plastics Western Ltd	5,076
Facs Filing & Computer Specialists Ltd	70,374
Facs Records Centre	7,350
Fadai, J	35,577
Faddis, G	7,500
Fagan & Son Trucking, R	31,709
Fagen Trucking, R	6,201
Fahrni, K	12,935
Fair Trial Farm Ltd	82,456
Fairbairn, G	6,919
Fairfield Movers & Storage Ltd	6,688
Fairview Conveyor Services	41,098
Falcon Airways Inc	9,782
Falcon Viewing & Silvics Ltd	16,555
Falkins McIntosh Reed & Stenhouse	203,660
Falkowsky Enterprises Ltd	62,895
Fallis Turf Equipment Ltd	5,888
Falo Contracting	37,100
False Creek Industries Ltd	93,565
Falzon, F	5,508
Famous Events	31,055
Far-Ko Contracting Ltd	73,998
Farem Construction	18,336
Farina Holdings Ltd	14,396
Farko Contracting Ltd	26,194
Farley, R V	11,502
Farm Income Assurance Indemnities	24,872,294
Farquharson & Associates, John	5,500
Farr Fabricating (1985) Ltd	19,217
Farris Vaughan Wills & Murphy	145,337
Farwest Fuels	42,654
Farwest Retail Systems Ltd	82,800
Farwest Systems Corp	7,049
Fas Delivery Ltd	6,119
Fas-Trac Construction Ltd	17,283
Fast Bulldozing Ltd	6,460
Fast Consultants, Joanne	11,132
Fast Frames	13,714
Fast Septic Service	16,394
Fasteel Industries Ltd	19,051
Fastrak Developments Ltd	26,869
Fatin, N, Dr	43,378
Faucher Industries Inc	13,234
Faulds, P	5,768
Favell, P	16,790
Fawcett Bros Co Ltd	24,370
Fawcett Bros Contracting Ltd	40,070
Fawcett, R S	7,018
Fawdrey, S	7,140
Fedderly Transportation Ltd	6,166
Fedderlys Construction Services Ltd	21,238
Federal Express	5,925
Federal Joint Sealing Co of Canada Ltd	316,150
Federated Co-operatives Ltd	38,361
Federation of Mountain Clubs of B C	25,102
Fediw Contracting Ltd, Mike	25,957
Fedorchuk, B	29,454
Fedun, S	10,500
Feetham, T	5,893
Fehr, A	11,198
Feline Courier Ltd	6,157
Felker Lake Ranch Ltd	17,164
Fell Backhoe, Bob	12,229
Feller Drysdale in Trust	13,500
Fellers & Bassett Enterprises Ltd	106,581
Fellers, G	9,077
Fellers, V	105,608
Fells Backhoe Co Ltd, Bob	12,722
Fenco Lavalin Corp	729,180
Ferbey, E	48,504
Ferch, K	26,497
Ferdies Building Supplies	10,897
Ference & Associates Ltd, Don	17,536
Ferguson Construction Ltd, G J	22,054
Ferguson Equipment Ltd, F G	10,313
Ferguson Laboratory Ltd, J P	82,227
Ferguson Ltd, B W	14,789
Ferguson Supply	32,961
Ferguson, B	5,869
Fermco Rental & Sales Ltd	14,273
Fern Enterprise	7,767
Fernie Building Supplies Co Ltd	7,069
Fernie Office Maintenance	25,347
Fernie School District 1	519,389
Fernwood Consultants Ltd	7,890
Fernwood Movers & Storage Ltd	8,151
Ferranti-Packard Electronics Ltd	1,633,367
Ferranti-Packard Transformers Ltd	217,344
Ferris, J A J, Dr	10,871
Ferriss Trucking	28,152
Ferry Tickets	34,367
Festival of Canadian Fashion	26,600
Fetterly Logging Ltd	7,729
Feuz Trucking, Paul	11,807
Fichtner, E	35,443
Fiddes, K R	8,414
Fidler, L	9,300
Fiedler Bros Contracting Ltd	60,638
Field Aviation Co Ltd	67,673
Field Contracting, Merril	39,593
Field, D	18,855
Fielding, G	14,101
Fields Welding & Industrial Supplies (1984) Ltd	8,342
Fieldstone Resources Ltd	163,780
Fillion, P	11,654
Fillmore, K	64,935
Filtrex Systems Inc	6,822
Financial Assistance Program – Agriculture	981,472
Financial Post Conferences	46,329
Finch, R	6,000
Finch, W M	39,983
Finks Sawmills Ltd	69,582
Finlay Forest Industries Ltd	19,924
Finlay Navigation Ltd	10,062
Finn Products Ltd	10,039
Finnegan, B	12,243
Finneron Pontiac Buick Ltd, Mike	20,043
Finning Ltd	638,618
Finning Power Products	162,978
Fiorentino Bros Contracting Ltd	58,451
Fire Suppression	3,206,346
Fireflex Manufacturing Ltd	157,802
Firestone Canada Inc	102,141
Firestone Stores	5,705
Firestone, J	22,960
Firman Auto Parts Ltd	13,430
Firmwood Logging Ltd	74,187
First Choice Manufacturing Ltd	30,444
First City Capital Ltd	287,541
First City Trust Co	18,787
First Priority Equipment Ltd	21,084
First Rate Auto Body & Painting Ltd	7,548
First Second Skin Hosiery Ltd	5,047
First Tuesday Productions	9,989
Firth, P	19,570
Fischer Medical Systems Corp	8,930
Fischer Road Maintenance, Doug	77,287
Fischer, J	5,816
Fischer, K	6,936
Fish Health Services	15,124
Fisher & D F Fisher, A D	11,550
Fisher Construction Corp, Paul E	25,532
Fisher Scientific	474,934
Fisher, L S	44,855
Fisher, P	28,751
Fisher, S R	132,321
Fishermens Co-operative Federation	6,107
Fishers Hardware Ltd	7,509
Fisons Western Corp	169,749
Fitchett, R E	47,778
Fitzgerald, C	12,473
Fitzgerald, N	6,409
Fitzgibbon, A	66,935
Fitzhenry & Whiteside Ltd	100,095
Fitzsimmons Trucking, Neil	20,488
Five Star Sheet Metal Ltd	5,068
Five Star Systems Ltd	33,435
Flanders Van Service	20,863
Flannery Industries Inc	19,480
Flanz, A	46,859
Flatlander Trucking	12,374
Flawse Contracting, A	23,036
Fleck Bros Ltd	2,504,311
Fleetline Parts & Equipment Ltd	24,798
Fleetwood Sausage Ltd	6,820
Fleming Express Press	102,821
Fleming Printing Ltd	284,009
Fleming, T	30,446
Flex-Lox Industries Ltd	5,361
Flex-O'Lite of Canada Ltd	42,581
Flight Centre Victoria	88,806
Flight Operations Services Inc	5,553
Flight Safety International	29,659
Flightcraft Inc	22,178
Flinstone Concrete	53,779
Flitton, R D	8,222
Florentino Brothers	12,165
Florohn Photographic Ltd	5,741
Flow Laboratories Inc	13,011
Floy Tag & Manufacturing Inc	5,014
Fluid Inc	11,094
Flynn Bros Publishing Ltd	13,864
Flynn Printing Ltd	7,342
Flywest Air Ltd	25,055
Focus Canada-Crop Report	14,100
Foenhill Consulting Inc	22,668
Foisy Automotive Service Ltd	10,646
Folden, N	20,078
Folklore Contracting	9,194
Folklore Enterprises Ltd	5,651
Folklore Reforestation	24,123
Fontaine, J	17,033
Fontas Forest Service Ltd	7,735
Fooks Trucking Ltd	7,362
Forbes, T	5,316
Force Four Productions Ltd	131,173
Force 10 Marine Ltd	18,675
Ford Glass Centre	9,772
Ford, R	24,378
Forest Chain Saw Ltd	31,984
Forest Engineering Research Institute of Canada	77,699
Forest Floor Contracting	37,895
Forest Hill Contractors Ltd	16,481
Forest Industries Flying Tankers Ltd	188,440
Forest Lake Contracting	43,521
Forest Lease Inc	224,590
Forest Planning Systems Ltd	57,671
Forest Service	10,920
Forest Technology Systems Ltd	511,582
Forestcover Resource Ltd	22,435
Forestech Resources	21,758
Forestworld Supplies Ltd	57,654
Forge Contracting Ltd	48,303
Forgo Trucking, Rudy	39,150
Forintek Canada Corp	5,763
Forma Scientific	75,194
Formans Transport Ltd	18,601
Forrest Contracting, R	174,197
Forshaw Ltd, James	7,515
Forsite Consultants	8,701
Forsman, E, Dr	9,000
Forsman, J	20,825
Forster, G	16,595
Forsters Auto Supply Ltd	15,800
Forsyth & Co Ltd, A J	189,935
Forsyth Grading Ltd	45,465
Forsyth Rentals & Equipment Ltd	27,640
Forsythe Office Equipment	7,119
Fort Heavy Hauling Ltd	7,183
Fort Micro Systems Ltd	11,561
Fort Motors Ltd	30,832
Fort Nelson Esso (1981)	7,806
Fort Nelson Marine Transport Ltd	16,861
Fort Nelson News	6,826

	$
Fort Nelson School District 81	126,488
Fort St John Co-operative Association	6,035
Fort St John General Hospital	5,110
Fort Steele Mineral Corp Ltd	15,210
Fort Steele Tea Room	5,346
Fortech Consulting Services Ltd	107,599
Fortin Contracting, R M	21,977
Fortran Traffic Systems Ltd	884,389
Fossen Air Ltd	15,650
Fossum Logging, B	26,494
Foster Associates Inc	122,653
Foster, M	7,245
Foto Reflections	7,819
Fotofun Camera	6,109
Fotoprint Ltd	225,063
Foundex Explorations Ltd	46,690
Fountain Valley Enterprises Ltd	18,930
Four Seasons Hotels Ltd	16,890
Fowles Sand & Gravel Ltd	24,206
Fox Ford Sales Ltd	21,195
Fox Sand & Gravel, G	35,230
Fox, C	5,175
Fox, T	6,315
Foxs Transport	8,831
Frame Enterprises	11,486
Framst, C	8,196
Francoeur, D	44,128
Frank Services, Ken	12,276
Frankcombe, B	6,749
Franklin Electric Ltd	13,577
Franks Moving & Storage	13,686
Frankson, H	34,259
Fraser & Associates, V M	57,461
Fraser & Co	112,500
Fraser & Co in Trust	96,935
Fraser Burrard Diving Ltd	7,415
Fraser City Installations	117,884
Fraser Counselling Centre	6,374
Fraser Drafting Service, A N	7,377
Fraser Lake Excavating Ltd	44,128
Fraser Reforestation Inc, D	326,276
Fraser River Harbour Commission	1,084,652
Fraser River Pile Driving Co Ltd	56,709
Fraser Stationers Ltd	5,762
Fraser Valley Aggregates Ltd	71,639
Fraser Valley College	21,267
Fraser Valley Milk Producers Co-operative Association	241,925
Fraser Valley Pest Control	6,827
Fraser Valley Refrigeration Ltd	16,487
Fraser Valley Regional Library	183,168
Fraser Valley Steel & Wire Ltd	117,460
Fraser Valley Weed Control Ltd	13,017
Fraser-Cheam Regional Hospital District	201,119
Fraser-Fort George Regional Hospital District	454,577
Fraser, A	7,450
Fraser, B	18,836
Fraser, S W	47,388
Freds Garbage Service	5,185
Free Methodist Church in Canada, The	15,000
Free Spirit Ventures Inc	18,095
Freeman & Co	8,750
Freeman Smyth Canada Ltd	5,732
Freeman Wright Agencies Ltd	7,819
Freeman, P	9,259
Freeway Plymouth Chrysler Ltd	180,028
Freewheeling Enterprises Ltd	8,173
French Language Resources Ltd	849,326
French, L	5,560
French, T	21,350
Freyvogel-Preiswerck Ltd	20,885
Friedenberger Contracting Ltd, H A	5,779
Friends of the BC Provincial Museum	7,298
Friesen & D Friesen, C	43,827
Friesen Bros Fuels Ltd	245,760
Friesen Equipment Ltd	18,066
Friesen, B	93,872
Friesen, E	7,060
Friesen, J	38,735
Friesens Excavating Ltd	23,601
Friskey Gradall Excavating, Dan	148,953
Fritz, H L	8,397
Froese Contracting, Ray	21,595
Froese Logging Co Ltd, David	24,722
Froese Trucking Ltd, Vic	160,705
Froese, I	19,077
Froiek Contracting, John	39,727
Fromberg Holdings Ltd	24,538

	$
Frontier Chrysler Ltd	19,407
Frontier Consulting Ltd	52,348
Frontier Contracting Ltd	43,024
Frontier Helicopters Ltd	2,424,176
Frost Backhoe & Excavating Ltd, Jim	25,356
Fry, A	40,794
Fuerst, W	6,500
Fuhr, J	20,975
Fuji Photo Film Canada Inc	33,552
Fulbrook Contracting Ltd	69,129
Fulford Lumber Co Ltd	74,567
Fullas Shell Service	12,408
Fullbrook Contracting Ltd	39,745
Fuller Brush Co Ltd	13,512
Fuller Watson Ltd	6,032
Fuller, G C E	64,973
Fundas, A	21,538
Fung, W	6,332
Funk Signs Inc	5,773
Funk, G	14,976
Funnell, N	5,043
Fuoco Transfer & Excavating Ltd	21,105
Furney Distributing Ltd	9,920
Future Forests	87,542
Future Shop	45,443
Future Shop Computer Centre	22,219
Fvs Enterprises Ltd	26,526
Fyfe Fire Protection Ltd	32,486
Fyfe Smith Co, J	14,071
Fyfes Well Drilling Ltd	5,200
G & A Contracting	37,994
G & B Contracting	10,054
G & C Pressure Wash Ltd	26,680
G & C Products Ltd	36,418
G & F Logging Co Ltd	109,883
G & H Shop N Save	5,552
G & L Contracting Ltd	17,197
G & L Trucking	10,078
G & M Cedar Ltd	86,229
G & W Trucking	12,900
G B C Canada Inc	42,975
G B F Technical Forest Services Ltd	121,857
G C Electric (1984) Co Ltd	5,469
G D R Enterprises	24,923
G D Trucking	5,218
G E Truck Repairs Ltd	5,323
G G R Enterprises Ltd	8,467
G H Business Machines Ltd	7,448
G H Words & Arts	5,580
G K System Resolutions Ltd	6,982
G M Forestry	35,424
G O Excavating	6,371
G R A M Contracting Ltd	7,993
G T E Sylvania Canada Ltd	552,360
G T G Contracting Ltd	7,083
G T Publishing Services Ltd	219,910
G W Systems	16,400
G-T-Xcavating Ltd	10,937
Gaba, C	12,874
Gabriola Fire Protection District	77,825
Gadsby, S	10,605
Gaffney, H	16,502
Gage Distribution Co	2,375,792
Gage Publishing Ltd	46,407
Gage, G	8,720
Gagne Trucking, H & J	50,212
Gagne, J	26,754
Gagne, R	16,238
Gagnon, A	6,700
Gails Rentals	10,878
Galbraith Trucking, Robert F	29,576
Galdert, N	7,040
Gale Research Co	7,925
Galena Contractors Ltd	40,443
Gall, L	6,790
Gallant Trucking Ltd	59,228
Gallaudet College Press	6,586
Galli Holdings Ltd	92,501
Gam-X Inspections (1970) Ltd	6,463
Gamache & Sons Logging	105,295
Gambro Canada Ltd	28,509
Gamco Consulting Services	39,897
Game Point Sports	20,063
Gandalf Data Ltd	107,996
Ganson Contracting Ltd, J	5,857
Garden Bay Marine Service Ltd	10,090
Gardiner Thornton Partnership, The	11,606
Gardiner, D	5,625
Gardiner, D N	48,876
Gardner Chevrolet Oldsmobile Ltd	23,412
Gardner, D R	11,970
Gardner, T	51,280

	$
Garibaldi Building Supplies Ltd	35,725
Garling, D	27,167
Garner Builders Supplies Ltd	9,302
Garner Construction	10,000
Garossino, S	33,960
Garrett Construction Ltd, D R	11,233
Garrett General Aviation Services Co	27,410
Garrett-Rempel, J	15,672
Garside Displays Ltd	33,713
Garton & Harris	22,960
Garwall Contracting Ltd	6,471
Gassoff Contracting, Ken	41,746
Gastown Productions	33,101
Gasztonyi, A	6,920
Gateway Auto Supply	8,766
Gateway Insurance Services Ltd	14,787
Gateway Soap & Chemical Co Ltd	7,052
Gateway System Services	14,321
Gatineau Forestry Ltd	21,816
Gaudreault, A	24,931
Gaults	576,022
Gay, I V	15,083
Gazette Printing Co Ltd, The	5,024
Gear-O'Rama Supply	86,064
Gear-O'Rama Supply Chetwynd Ltd	11,642
Geddert, R	18,729
Geddes Contracting Co Ltd	5,146,197
Geddes Ford Mercury Sales Ltd	26,596
Geddes, W	5,279
Gee & Dee Enterprises	45,232
Geiger, K	5,963
Geisler Holdings Ltd	25,759
Gelco Express	162,071
Gellings Enterprises Ltd	220,427
Gelman Sciences Inc	5,345
Gemini Technical	54,767
Gendron Holdings Ltd	11,336
General Chemical Co Canada Ltd	268,593
General Educational Development Testing Service	47,848
General Fasteners Ltd	8,349
General Gradall	112,728
General Paint	926,184
General Publishing Co Ltd	5,870
General Tire Canada Ltd	8,286
General Treeplanting Ltd	155,959
Genes Paving	86,052
Geneva Language Institute Ltd	8,915
Genies Janitorial Services	6,990
Genpak Canada Inc	8,392
Genstar Cement Ltd	34,383
Genstar Structures Ltd	367,182
Genton, P	5,655
Geodimeter of Canada Ltd	24,371
Geomin Computer Services Corp	5,594
Geonics Ltd	30,303
Georama Growers	8,981
George, E	20,725
George, H E	6,721
Georges Gradall Service Ltd	94,566
Georges Janitor Services Ltd	11,280
Georges Transfer	15,736
Georgia Sea Farms Ltd	47,500
Georgia Tech Research Corp	11,468
Georgian Court	60,540
Geotex Consultants Ltd	37,764
Geraghty in Trust, G	6,811
Geran Contracting	19,463
Gerber, E	32,724
Gerex Developments Ltd	8,151
Gerling Excavating, N	32,491
Germansen Gold	79,762
Gerontology Research Centre	5,042
Gerrys Contracting	7,920
Gerrys Power Digging Ltd	8,058
Gerrys Trucking	66,719
Gerstel, M	17,298
Gescan Electrical Distributors	123,861
Gestetner Inc	40,699
Giammarino, R	34,555
Gibb Logging (1975) Ltd, Sandy	6,600
Gibb, T	23,248
Gibco Canada Inc	13,975
Gibson Brothers Contracting Ltd	29,730
Gibson Holdings, Kelly	15,623
Gibson Pass Resorts	19,242
Gibson Ventures Ltd	32,826
Gibson, B	5,911
Gibson, G	46,121
Gibson, K	16,246
Gibsons Building Supplies Ltd	8,476
Gibsons Fasteners	8,211

	$
Gibsons Ready Mix	10,311
Giddens Trucking	55,841
Gienger Contracting Ltd	6,002
Giesbrecht & Associate Reporters	39,096
Giesbrecht & L Giesbrecht, J	26,324
Giesbrecht & Son	72,279
Gietz Management Consulting	8,111
Gilbert, N	20,318
Gilchrist Art Glass	32,748
Giles, K	14,000
Giles, V	6,385
Gilham Contracting Ltd, S M V	102,326
Gillen, R	62,140
Gillett, K	46,119
Gillette Canada Inc	10,607
Gillies Bay Improvement District	20,850
Gilligan-Hackett, P	17,177
Gillmann Construction	13,672
Gills Janitorial Services	5,805
Gilman Contracting Ltd, S M V	19,682
Gingell Trucking, G L	10,725
Gingerich, R	49,510
Ginn & Co	909,217
Ginther, K	7,245
Girling, R F	5,209
Gisborne, J	9,688
Giscome Contracting	28,366
Gitlakdamix Band Council	11,162
Gitwangak Band Council	10,270
Giusti & Chamberlain (In Trust)	10,448
Glacier Concrete Ltd	10,309
Glad Brush Agencies Inc	14,791
Glad Trucking	12,340
Glaim Sawmill & Logging	18,865
Glasgow Trucking, B	20,536
Glaspie, J	47,547
Glass, P	7,712
Glaxo Canada Ltd	10,858
Glaxo Laboratories	33,867
Glazer, S, Dr	9,800
Glazier, R F	44,477
Glemtrool Pine Ltd	49,556
Glen Properties Ltd	15,582
Glen Signs Ltd	5,160
Glenayre Electronics Ltd	294,951
Glendale Redi-Mix Ltd	219,908
Glenelg Construction Ltd	174,632
Glenoak Ford Sales (1983) Ltd	50,715
Glide, M	5,692
Global Forest Fire Service Ltd	116,016
Globe & Mail, The	20,449
Globe Foundry Ltd	455,388
Globe Tech	6,660
Globe/Modern Curriculum Press	88,779
Glockzin, J	5,000
Gloslee Trucking, H	6,191
Glover Contracting Ltd	35,237
Glover, K	7,990
Glover, R	13,606
Glyn-Jones, D	6,082
Gniazdoski, C	22,196
Goat River Holdings Ltd	6,712
Goddard & Associates	12,848
Godfrey & Associates, G A	45,241
Godkin Contracting, R & L	8,105
Godwin, H	26,489
Goertz Ltd, Frederick	115,980
Goertzen Trucking Ltd, Ben	10,005
Goertzen Trucking, Jack	16,091
Gofor Supplies Ltd	71,860
Goglin Trucking, A B	40,224
Goglin, F	23,204
Golaiy Logging, F	6,677
Gold Key Pontiac Buick Ltd	8,458
Gold Tip Management	12,514
Goldberg Smordin & Ludwig	13,141
Goldberg, M	14,199
Golden & District General Hospital	8,987
Golden Hardware & Building Supplies (1983) Ltd	8,399
Golden Installations Ltd	8,666
Golden Raven Co-op	189,371
Golden Realty Ltd	8,400
Golden River Corp	395,544
Golden Sales & Service Ltd	6,907
Golden School District 18	436,544
Golden Spruce Tree Planting Ltd	108,894
Golden Star Publishing Co Ltd	6,380
Golden Texaco Service	38,544
Golden Tractor	5,108
Golden Travel Services	5,555
Golder Associates (Western Canada) Ltd	69,506
Goldfarb Consultants	40,000
Goldpan Services	5,296
Goldstone Enterprises	22,737
Goldstone, G	26,847
Goligers	22,842
Gonzales & J Gonzales, J	26,229
Goodanetz, G	13,446
Goodbrand Construction Ltd	7,560,902
Gooderham, S	6,691
Goodeve, P	8,932
Goodfellow, G	42,000
Goodhost Foods 1983 Ltd	95,669
Goodman Contracting	47,617
Goodrich Canada Inc, B F	90,597
Goodson Trucking, T	12,260
Goodwin, D	5,225
Goodwin, J	6,488
Goodyear Canada Inc	765,106
Goodyear Go Centre	15,158
Gordean Contractors Ltd	19,039
Gordon Construction, Doug	95,110
Gordon Trucking Ltd, Dean	83,265
Gordon, D	26,182
Gordon, F	36,041
Gordon, J	39,635
Gordon, P	7,226
Gordons Pumping Services	11,738
Gords Backhoe Service	5,111
Gore Instrument Service Ltd, D	24,839
Goss Jr Trucking, Bert	23,190
Goss Trucking Ltd, Bert L	17,620
Gossage, J D, Dr	35,256
Gottler Contracting Ltd, Niels	6,233
Gottschau, W E	24,530
Gough Electric Ltd	141,548
Gould Inc	8,924
Gould-Young Associates Ltd	7,895
Goulet, C	140,008
Goult McElmoyle & Manning	15,011
Gour, A	6,861
Gourmet Baker Distributors Ltd	9,611
Gove McLachlan Brown & Pendleton	306,498
Government House	188,173
Government of the United States	11,170
Government Research Corporation, The	61,522
Gow, F	17,845
GQ Defense Equipment Ltd	20,384
Grace & Co of Canada Ltd, W R	13,030
Grace Cabinet Shop	7,202
Grade 12 Scholarship Examinations & Administration	862,171
Graehold Construction Corp	4,000,010
Graeme & Murray Consultants Ltd	645,723
Graff Brothers	17,956
Graff Diamond Products Ltd	10,882
Graff, E	23,423
Graff, L	120,082
Graffunder, E	19,759
Graham Engineering	10,085
Graham, G	10,105
Graham, L	18,568
Graham, R	24,638
Grahams Moving & Storage	68,752
Grainge, T	10,167
Grainger, M	5,115
Granada T V Rental	7,315
Grand Forks Curling Rink	5,420
Grand Forks Glass	5,506
Grand Forks Ready-Mix Concrete Co Ltd	17,661
Grand Forks Rural Fire Protection District	135,689
Grand Forks School District 12	793,462
Grandview Blacktop Ltd	1,238,858
Grandy Reforestation Services	77,779
Granet Lake Logging Ltd	9,893
Granger, W	7,557
Grannary, B J	57,159
Granor Contracting Co Ltd	13,743
Grant & J Hazelton, D	34,991
Grant, B	86,368
Grant, C	47,400
Grant, D	21,579
Grant, P	5,033
Grant, P C	5,135
Graphic Controls Canada Ltd	60,266
Graphic Office Interiors Ltd	156,089
Graphic Resource Group Inc	12,157
Graphically Speaking Services Inc	9,733
Gratton Holdings Ltd	112,474
Gratuity to Widows	745,490
Gravel Creek Enterprises	5,808
Gravel Hill Supplies Ltd	6,885
Gray & Co, C P	13,414
Gray Creek Store	6,572
Gray Inc, R A	7,094
Gray Line of Victoria Ltd, The	13,093
Gray Transfer (1983) Ltd	15,017
Gray, B	42,641
Gray, L H, Dr	8,217
Gray, L V	5,818
Great Little Box Co (1982) Ltd	9,146
Great Valleys Radio Ltd	8,372
Great West Life Assurance Co	5,082,736
Great West Paper Box Co Ltd	15,289
Greater Vancouver Convention & Visitors Bureau	16,845
Greater Vancouver Mental Health Service Society	11,604
Greater Vancouver Regional Hospital District	242,973
Greater Vancouver Sewer & Drainage District	179,506
Greater Vancouver Water District	278,752
Greater Victoria School District 61	1,193,050
Greater Victoria Visitors & Convention Bureau	29,000
Greater Victoria Water District	72,665
Greaves Moving & Storage Ltd	23,611
Green Excavating Ltd, C & J	52,086
Green Horwood Munro & Tuckey	5,100
Green Library Consulting Services, Debra Ltd	19,489
Green Line Sales Ltd	29,737
Green Valley Fertilizer Ltd	115,536
Green Valley Tree Planting Ltd	86,935
Green, C	44,182
Green, M	9,729
Green, R W	11,784
Greenacres Pumps & Equipment Ltd	9,775
Greenaway, S	28,837
Greendale Landscaping	23,997
Greening Donald Co Ltd	7,269
Greenlaw Enterprises	12,576
Greenlite Traffic	26,567
Greenpeaks Holdings Ltd	90,375
Greenstone Creek Logging Co Ltd	9,241
Greentrees Reforestation	63,400
Gregory, M	9,176
Gregson & Sons Contracting	47,696
Gregson Bulldozing Ltd, Bryan	16,714
Greiner & Co	108,216
Grendus Excavating & Construction Ltd	20,281
Gretchin, W	9,380
Gretsinger & MacDonald Construction Ltd	7,965
Grewal, J S, Dr	20,108
Greyback Construction Ltd	705,103
Greyhound Lines of Canada Ltd	246,658
Grid Systems Canada Inc	5,885
Grieve Motors Ltd, J	7,821
Grieve, J	16,304
Grieves, F	29,435
Griffin Ltd, M	5,989
Griffith, V	7,166
Griffiths Gibson & Ramsay Productions Ltd	5,393
Grigg, D	16,518
Grimwood Construction Co Ltd	328,376
Grinnell Fire Protection Systems Co Ltd	1[illegible],790
Gro-Tec Greenhouse Systems Inc	50,002
Grober Contracting Ltd	130,306
Groberman, H	36,337
Groen Blasting Ltd	159,518
Groenhuysen, D	5,980
Grondine Trucking, Ed	24,177
Groot Logging Ltd, D	26,376
Grootendorsks Flowerland Nursery Ltd	28,257
Gross Logging Ltd, E C	35,063
Grosser Parts (Dc) Ltd	23,445
Grosso Pre-Cast, C	19,532
Grosvenor International Canada Ltd	29,437
Groundbirch Livestock Association	5,000
Group West Planning Services Inc	10,028
Grover Elliott & Co Ltd	30,346
Growers Supply Co Ltd	15,438
Grubb & Associates, C	41,788
Grubb & Co, Richard	20,084
Grzybowski, A	10,000
Guard-All Fence Co Inc	93,376

	$
Guardian Chemicals	5,356
Gudeit Contracting Ltd, R	33,364
Guichon Ranch Ltd, Gerard	16,500
Guido, J	7,148
Guild Yule & Co	21,493
Guinn, Z	21,058
Gulbranson Logging	124,768
Gulbranson, M	49,136
Gulf Canada Ltd	31,696
Gulf Canada Resources Inc	40,249
Gulf Islands School District 64	2,426,691
Gulf Islands Trucking & Aggregate Inc	15,467
Gulf Islands Water Taxi Ltd	32,030
Gulf Station, The	6,862
Gulf Travel Centre	9,683
Gulliver, J	35,029
Gundys News Supply Ltd	14,485
Gunoff, R	44,175
Gural, J	7,716
Gurney Contracting Ltd	76,260
Gurney Enterprises	6,493
Guss Contracting	76,708
Gustafsons Auto Service Ltd	34,727
Gutzman Contracting, Carl	5,760
Guzman, M	7,050
Gwillim, L	12,400
Gyurkovits, J	15,691
H & H Farms	17,251
H & H Insurance Services Ltd	23,410
H & J Ready Mix Ltd	21,249
H & K Construction Ltd	6,824
H & L Gradall Service Ltd	9,130
H & P Contracting	58,726
H & R Contracting	34,958
H & R Tire & Battery Services (1959) Ltd	23,066
H & S Contractors	59,696
H B Contracting Inc	2,493,104
H B Custom Firewood	17,669
H D S Equipment Repair	22,076
H H R Construction	5,220
H I Parking Design & Development Ltd	12,516
H J L Trucking	24,285
H J S W Advertising & Marketing	240,725
H K Safety Shop Ltd	7,720
H M H Gravel Ltd	24,381
H N Food Products Ltd	20,695
H S Trucking	28,548
Haagen, L	6,390
Habart, G	60,354
Hadden Contracting, Bill	6,035
Hadden Trucking Ltd, W	61,186
Hadland, A	6,959
Hafstein, L M	5,468
Hagan Refrigeration Ltd	9,217
Hagell, S	24,018
Hagensborg Mercantile Ltd	12,454
Hagensborg Waterworks District	6,078
Hager Business Services Ltd	39,895
Hagman & Son Logging Ltd	15,206
Haida Counselling & Legal Assistance	6,480
Haida Optical Laboratories Ltd	9,146
Haiku Designs	5,400
Hakkarainer, M	13,127
Halbauer & Co	17,186
Halcyon Design Ltd	15,456
Hale Trucking, F	67,947
Halendy, R	13,291
Haley, D	41,510
Halfway Ranch Ltd	55,641
Halfway River Logging Ltd	17,050
Hall & Co Big Horn Manufacturing	87,637
Hall Associates Inc, G D	50,000
Hall Moore & Associates	91,635
Hall Pontiac Buick Ltd	2,022,225
Hall Trucking, R C	41,872
Hall, C	5,497
Hall, M	7,395
Hall, R A	34,113
Hall, S	6,194
Hallam Office World	8,948
Hallcraft Construction Ltd	388,238
Halliday, L	11,139
Halliday, R, Dr	8,218
Hallin, L	31,459
Hallmark Ford Sales Ltd	184,693
Halls Tire Store Ltd	14,916
Hals Power Equipment & Construction	11,643
Halverson Bros Logging Ltd	18,484
Halverson, D	28,062
Halvorson Consultants Ltd, H N	44,003
Halvorson, F	43,894
Hamblin Heavy Hauling Ltd	21,344
Hamer Trucking, Russ	20,783
Hamer, R	12,518
Hames Ranch	11,714
Hames, M	6,400
Hamilton Computer Sales & Rentals	120,225
Hamilton Delong Ltd	7,096
Hamilton Digital Designs Ltd	187,207
Hamilton Duncan Armstrong & Stewart	30,013
Hamilton Excavating, B W	24,896
Hamilton Ltd, Hugh	206,649
Hamilton Realty Ltd	18,105
Hamilton Trucking Ltd, R	44,731
Hamilton, D	6,245
Hamiltown Farm	8,893
Hamling Lakes Contracting	27,705
Hammer Enterprises	168,319
Hammerquist & Sons Contracting Ltd	8,367
Hammerquist Trucking Ltd, M W	9,608
Hammond, D F	22,727
Hamp & Panas Construction Co Ltd	27,375
Hampton Power Products (1984) Ltd	6,003
Hanah Installation & Machinery Ltd	23,876
Handford Sawmills Ltd	13,873
Handlen, C	41,282
Handley, D	19,705
Haney Builders Supplies (1971) Ltd	10,945
Haney Iron Works Ltd	52,861
Hankin, A B	28,409
Hanks Trucking & Bulldozing	67,189
Hanna, L	5,311
Hannah & Associates, M	34,060
Hannas Seeds Ltd	8,047
Hannas Services	40,384
Hansen Contracting Ltd, Wayne	25,267
Hansen Holdings Ltd, E	160,418
Hansen Holdings Ltd, J H	21,289
Hansen Industrial Tool Supply Ltd	7,504
Hansen Trucking & Contracting Ltd, Ray	49,344
Hansen Trucking Ltd, J K	35,804
Hansen, A P C	15,948
Hansen, M	15,320
Hansford, F W	7,170
Hanson, D	17,141
Hanson, J	33,164
Hanson, M	49,771
Hansons Husky Super Service	7,057
Hanvold Expediting B C Ltd	5,593
Happy Enterprises Ltd	221,569
Harben Inc, P W	35,668
Harbortowne Ford Mercury Ltd	5,244
Harbour Air Ltd	138,684
Harbour House Restaurants	6,524
Harbour Publishing Ltd	6,213
Harbour Quay Chev-Olds Ltd	18,203
Harbour Towers Hotel	36,976
Harcourt Brace Jovanovich Canada Inc	14,449
Harcourt Brace Jovanovich Publications	150,089
Harder & Associates, P A	56,295
Harder Pushor & Co	5,020
Hardie & Associates, A R	26,889
Harding Contracting	15,490
Hardy & Son Contracting Co Ltd, Al	102,609
Hardy Associated (1978) Ltd	21,712
Hardy Bbt Ltd	26,725
Hardy Silvicultural Contracting Ltd	8,543
Harken Towing Co Ltd	8,983
Harkness, R	24,000
Harley Bratton Ltd	17,406
Harman Wilson & Co	64,844
Harmer & Sons Excavating Ltd	48,405
Harper Logging Ltd	5,315
Harper Mountain Ski Lifts Ltd	6,891
Harrington Industries Ltd	5,358
Harris Campbell Threlfall Oneill	147,271
Harris Contracting, Wayne	6,940
Harris Systems Ltd	195,242
Harris, B	26,544
Harris, B L	14,388
Harris, C L	23,129
Harris, R	28,506
Harris, W	13,805
Harrison, K	13,657
Harrison, R	10,618
Harrison, S	46,810
Harrisons & Crosfield Canada Ltd	163,227
Harrold Trucking Ltd, G	36,823
Harrop, G	7,945
Harry O Contracting Ltd	35,590
Harry, I	5,777
Harrys Concrete Aggregate	119,559
Harrys Trucking	7,171
Harstad, L	5,940
Hart Drugmart	10,615
Hart Holdings Ltd, Keith	8,846
Hart Ltd, George	37,030
Hartland, C	10,856
Hartley Bay Band Council	18,443
Hartman Auto Supply	17,137
Hartshorne Tree Service	9,800
Harvey, R	14,786
Harvey, R B	9,047
Harvey, W	47,400
Harveys Auto & Muffler (1971) Ltd	5,834
Harvs Shell & Car Wash	8,481
Hassler, A V	34,687
Hastings Agencies, R V	24,286
Hat Lake Logging Ltd	308,873
Hatch Woodlands Ltd	112,438
Hatch, E	9,316
Hatchard Contracting, R B	61,493
Hatchard Trucking, R B	7,810
Hatfield Biotechnology Ltd	25,000
Hatfield Consultants Ltd	12,500
Hathaway Associates Ltd, C Thomas	48,658
Hatten Trucking Ltd, Allen	12,109
Hauber Contracting Ltd	48,403
Hauber Logging, Bob	75,348
Hauber Trucking, E	25,917
Hauber, A	34,770
Hauber, E	39,453
Hauber, G	76,913
Haugan, D	48,821
Haul-Away Disposal Ltd	7,471
Haulmor Sand & Gravel Ltd	22,540
Hav-A'Cat	23,420
Hav-Hoe Contracting Ltd	17,763
Havlovic, D	16,363
Hawes, M	10,585
Hawkeye Reforestation Ltd	121,797
Hawkins Trucking, P A	19,598
Hawkins, G	5,250
Hawryluk Construction Ltd	51,912
Hawryluk, M	43,541
Hawthorn, H	46,645
Hayashi, W	30,989
Hayes-Dana Inc	10,498
Hayhurst Communications B C Ltd	280,695
Haylock Brothers Paving Ltd	247,910
Hayward & Associates Ltd, Ian	8,234
Hayward, B	12,410
Hayward, S	9,958
Haywards Thomson & Irving	7,783
Hazama Service	81,174
Hazeldine Press Ltd	209,861
Hazelmere Industries Ltd	6,250
He & Ha Trucking Ltd	159,211
Heal Valley Logging	26,169
Heal, D	5,000
Health Care Diaper Inc	503,780
Healthco Canada Ltd	17,152
Hear-See Entertainment Centre	14,894
Hearing Aid Dealers Supply (1981) Ltd	6,058
Hearing Aid Supplies	122,317
Heath (Canada) Ltd, D C	689,629
Heath, R E	6,193
Heathcote Contracting Ltd, W G	9,187
Heather Power Tool Ltd	9,817
Heather Trucking	8,960
Heatley Consulting, Doug	28,613
Heatwood Joinery	12,706
Hectors Contracting Ltd	17,353
Hedley Improvement District	11,368
Hedlund Contracting	38,261
Hedlund, R	25,748
Hees, W	154,503
Heflin, W J	54,654
Hegyi Refrigeration & Mechanical Ltd	9,709
Heidemann, W	7,881
Heidenreich Trucking, Paul	11,334
Heiman & Associates, G A	5,896
Hein Holdings Ltd, Larry L	37,863
Hein Trucking, K	18,007

	$
Heinkel, R	11,895
Heinzelman Paving Ltd	471,789
Heinzelman, M	6,635
Hejira Consulting	21,143
Helijet Airways	8,890
Helm Transfer	20,125
Helmer Construction Ltd, Max	306,853
Helmer Trucking Ltd, Max	11,069
Helsley, R	22,000
Helton Industries Ltd	36,662
Hemlock Printers Ltd	660,421
Hemp Creek Ranch	6,835
Henderson Heavy Hauling (1973) Ltd	58,559
Henderson, D	24,263
Henderson, R	11,565
Hendersons Funeral Homes Ltd	6,097
Hendry, J, Dr	10,778
Henfrey Samson Belair Ltd	49,620
Henke, S L	20,850
Henkelman, R M, Dr	8,446
Hennessy, R	36,325
Henry, A	7,793
Henson Bulldozing Ltd	188,318
Hepburn & Associates Inc, M	22,149
Hepper, R	32,336
Heppner Trucking, G	5,068
Heppner Trucking, J	28,108
Herbert, M E	8,773
Hercules Tire Stores	140,489
Heritage Chevrolet Oldsmobile Ltd	21,138
Heritage Glass	5,457
Heritage Office Furnishings (Victoria)	552,518
Heritage Office Furnishings Ltd	127,243
Heritage Park Society	5,350
Herman, F	20,082
Hermann, D R	22,150
Hermansen, D	15,565
Herminson, D	11,764
Hermsen Construction Ltd	57,293
Herrington, C W	33,123
Hertz Car & Truck Rentals	287,761
Hertz Rent-A'Car	28,966
Hesquiat Band	5,861
Hesse, J	17,411
Hesse, T	10,657
Hetrick Enterprises, Gary	8,936
Hetu, J	18,890
Hewat Repairs Ltd, Wilf	101,892
Hewat Trucking, Ron	5,420
Hewitt Co Ltd, George H, The	88,469
Hewlett-Packard	16,542
Hewlett-Packard (Canada) Ltd	1,195,102
Heydon, R	18,013
Hi Signs Manufacturing Ltd	39,893
Hi-Cube Storage Products	15,123
Hi-Gro Silva Nursery Ltd	284,047
Hi-Line Aluminum Welding Ltd	33,141
Hi-Performance Motor Sports	12,312
Hi-Way Chain Saws (1980) Ltd	21,425
Hi-Way Enterprises	46,520
Hickman & Gook	28,745
Hicks, J	6,037
Hicks, M	42,009
Hiebert, P	6,147
Higgins Gradall Service Ltd	62,160
High Alpine Contracting Ltd	213,335
High Arrow Log Builders Inc	9,720
High Country Auto Supply	11,213
High Country Landscaping & Design	9,064
High Country Paving Corp	2,902,306
High Grade Contracting Ltd	107,190
High Mountain Drilling & Scaling Ltd	282,417
High Tree Services Ltd	45,765
High-Line Aviation Ltd	78,551
High, W R	9,921
Highe Surveys	5,280
Highland Electric Ltd	14,813
Highland Helicopters Ltd	1,526,157
Highlands Irrigation Ltd	6,720
Highlands Pump & Pipe	12,373
Highrigger Forest Management Co	45,119
Highway Car & Truck Wash	8,730
Hill & Knowlton (Canada) Ltd	70,706
Hill Bulldozing Ltd	5,848
Hill Contracting, Lane	78,284
Hill Security Van Lines	8,253
Hill, M	21,560
Hill, W	24,927
Hillary Contracting, Alfred	39,484
Hillary, A	67,690
Hillbank Gravel Supplies Ltd	12,942
Hilleshog Forestry	48,792
Hillier International Ltd	60,204
Hills Service Station	24,907
Hillside Logging Ltd	56,921
Hillside Printing & Quick Copy	7,499
Hilltop Sales & Service Ltd	19,581
Hilti Canada Ltd	18,281
Hilton Photo Supplies Ltd	24,899
Hindman Funeral Home	8,130
Hipkin, W C	25,270
Hipp Engineering Ltd	34,614
Hira, R R	43,573
Hiram Enterprises Ltd	10,161
Hitec Steel Construction Ltd	99,427
Hjorth, D	9,620
Hjorth, N	6,390
Hjukstrom Ltd, G	28,520
Hlookoff Bulldozing & Excavating Ltd	5,990
Hoban Trucking, C	27,444
Hobart Canada Inc	15,692
Hobenshield, D	5,431
Hobson Appraisals Ltd	51,524
Hocaluk Trucking, D	7,699
Hocks Laboratories	21,659
Hoda Enterprises Ltd	26,108
Hodge, B A	5,150
Hodge, D	20,375
Hodgson Freightways Ltd	6,883
Hoechst Canada Inc	82,355
Hoefsloot Trucking, A & W	23,521
Hoefsloot, A F	11,006
Hofert Ltd, J	19,427
Hoffman, K	5,940
Hoffmann-La Roche Ltd	63,490
Hogan Enterprises, Doug	11,936
Hogan, D	21,306
Hogentogler & Co Inc	32,774
Hol, G	27,334
Holdsworth, C J	29,761
Holiday Inn	35,447
Holiday Luggage Inc	54,463
Holiday Travel Consultants Ltd	33,598
Holland Landscapers Ltd	185,873
Holley & Sons Trucking, Ltd	62,479
Holley, B	74,833
Holleys Trucking	26,395
Holling, C	9,581
Hollinger Corp	21,068
Hollinger House Ltd	12,638
Hollingshead, W	9,495
Holliston Canada Inc	9,881
Hollydene Enterprises Inc	54,726
Holm, K	5,425
Holmes Cranbrook Fuel Injection Ltd, Fred	12,856
Holmes Fuel Injection &, Fred Turbocharger Specialists Ltd	57,170
Holmes, A	9,688
Holmes, C	20,311
Holmes, H	39,052
Holmes, K	24,907
Holms, E	20,050
Holoboff, W	7,550
Holt Rinehart & Winston of Canada Ltd	1,268,551
Holt, N	20,623
Holvick, B	6,730
Home Lumber & Building Supplies	19,885
Homers Holdings	7,813
Homesteader Meats Ltd	18,594
Honda Centre	14,840
Honda City	7,503
Honeyman, R	25,684
Honeymoon Bay Improvement District	31,400
Honeywell Ltd	30,272
Hong, S	9,199
Honing & B Honing, J	142,284
Hooge, B	25,686
Hooper, D	7,115
Hope Charter Services Ltd	26,250
Hope Contracting Ltd, Gerry	37,650
Hope Gravel Supply	108,708
Hope Heinrich in Trust	35,000
Hope Machine Shop (1981) Ltd	46,878
Hope Princeton Service	12,942
Hope Ready-Mix Ltd	52,218
Hope School District 32	673,091
Hope Septic Tank Service	16,036
Hope, H A	10,500
Hopkins Trucking, Blake	21,997
Hopkins Trucking, Marty	24,134
Hopp Shell Distributor, Brian	6,075
Hopper, G R	7,600
Hopping Kovach Grinnell Design Consultants Ltd	14,123
Horizon Air	185,965
Horizon Helicopters Inc	198,349
Horizon Research & Evaluation Affiliates	106,591
Hornby, R	7,911
Horne, I M	6,980
Horner Inc, F W	10,398
Horning, D	21,500
Horovatin Enterprises	70,691
Horse Barn, The	5,006
Horsefly Bay Contracting	37,841
Horsman & Son Ltd, E B	44,442
Horth, G	10,325
Horvath Trucking, M	13,664
Horvath, A	11,688
Hosford Publishing Ltd	46,620
Hoskin Ltd, H	28,005
Hoskin Scientific (Western) Ltd	37,875
Hoskins Ford Sales Ltd	72,978
Hospitality Industry Education Advisory Committee	13,000
Hotel Georgia	13,890
Hotel Meridien	7,428
Hotel Vancouver	69,691
Hotvedt Trucking, Reg	57,843
Hotz, P B, Dr	18,795
Hough, K	40,497
Houghton Mifflin Canada Ltd	313,529
Houghton Software Systems	10,898
Houle Electric Ltd	77,767
Houlind, G	10,621
Hounsell, K	13,500
Hourigan, E	13,154
Hourigans Carpets & Linos Ltd	16,741
Hourston Glascraft Ltd	19,539
Houston Chevron (1985)	6,871
Houston Forest Products Ltd	9,291
Houston Gradall	232,405
Houston Today	6,902
Houston Trucking, R	17,413
Houston, G H	27,079
Howard Society of B C, John, The	42,009
Howard, S	7,187
Howe Associates Ltd, Thomas	37,272
Howe Sound School District 48	329,644
Howe Trucking, Dave	28,083
Howe, J	98,887
Howe, M T	8,728
Howell, D	12,761
Howell, R G	6,117
Howies Marine Service Ltd	8,524
Hoy Barge Ltd, Doug	36,325
Hoyle Industries Ltd	10,676
Hrycun, L	22,350
Hryhirchuk, K	18,600
H S Patients Comfort Allowances	10,230
Hub City Paving Ltd	658,839
Huber Construction, Walter A	36,279
Huber Farm Equipment Ltd	7,841
Huberman Cristall & Hutchinson in Trust	5,924
Hudson General Flight Service	5,239
Hudson, R	6,932
Hudspeth, K P	15,669
Huestis, L	6,000
Hughes Industrial Training Group, H	15,235
Hughes-Owens (1985) Inc	184,302
Hughes, C L	31,839
Hughes, J	17,442
Hughes, K H	5,597
Hughes, T R, Dr	8,609
Hughes, W	49,710
Hughs Backhoe Service	11,350
Hughson & Co Ltd, W C	280,094
Hugos Esso Service	11,365
Hulcher Co Ltd, Charles A	6,540
Hull & Sons Contracting Ltd, D	8,772
Hull Trucking, G	21,237
Hull, D	15,327
Hull, G	64,805
Humantechs, L B	11,717
Humboldt Research Associates Inc	19,276
Hume Enterprises Ltd	11,770
Hume, C	6,650
Hume, D D	23,648

	$
Hummel Contracting Ltd, A	29,723
Hummingbird Development Corp	5,123
Humphrey Automotive Ltd	20,462
Humphrey Ltd, P	5,255
Humphreys Contracting Ltd, J R	71,638
Humphries Partridge MacKenzie & Todd	8,292
Humphries, M	16,607
Hunter Co Ltd, John	225,644
Hunter Trucking, John	14,866
Hunter-Dunn Business Services Ltd	12,126
Hunter, D	10,629
Hunter, G	45,185
Hunter, M	8,300
Hunter, R	44,599
Hurmuses, P	13,192
Hurricane Logging Ltd	7,480
Hurricane Rescue Craft Inc	16,975
Huscroft, M	29,947
Huser, H	5,089
Huska Construction Ltd	30,636
Husky Equipment Ltd	8,173
Husky Oil Marketing Co Ltd	21,893,108
Husky Oil Operations Ltd	379,808
Husky-Valley Service	5,551
Husoy Contracting Ltd	8,774
Hussey Contracting Ltd	10,075
Huston Electric, Boyd	229,846
Huston Trucking Co Ltd, Gordon	53,689
Husula Highlands Developments Ltd	140,278
Hutchinson Trucking, H	36,123
Hutchinson, S	20,626
Hutchinson, W R	7,000
Hutton, J	5,348
Hutton, R, Dr	6,030
Hy-Com Communications Ltd	81,237
Hy-Pro Contracting Ltd	164,911
Hyack Air Ltd	14,054
Hyatt Regency Vancouver	17,315
Hybrid Nurseries Ltd	742,337
Hydramach Overhead Crane Ltd	10,112
Hydraulic Service & Equipment Co Ltd	13,960
Hydrophilic Industries Ltd	25,550
Hyland Precast Inc	6,701
Hylands Chevrolet Oldsmobile Cadillac, M Ltd	93,741
Hypower Systems Ltd	20,036
Hyra Construction Ltd	5,643
Hys Steak House	7,155
Hyseco Fluid Systems Ltd	5,253
Hytec Manufacturing Ltd	22,500
I & B Excavating	11,770
I & B Holding Co Ltd	28,058
I & I Construction Ltd	121,354
I & I Enterprises Ltd	10,829
I A F Production Inc	16,154
I B M Canada Ltd	3,239,343
I C Controls Ltd	17,464
I C G Liquid Gas Ltd	263,640
I C N Canada Ltd	82,585
I G A Foodliner	20,158
I M M Enterprises Ltd	13,819
I M W Industries Ltd	53,328
I Med Oxygen Ltd	437,367
I T T Courier	6,356
I T V World Editions	19,842
Ibi Publishing Corp	33,574
Icarus Aviation Ltd	5,327
Ida Supply Ltd	7,931
Ideal Cement Co Ltd	52,311
Idealease-Intertruck	11,419
Identicard Ltd	460,102
Ignas Contracting	5,342
Ilford Photo Canada Ltd	19,839
Imperial Casket (B C) Ltd	20,046
Imperial Equipment Ltd	49,570
Imperial Oil Ltd	19,745,406
Imperial Optical Canada	19,583
Imperial Parking Ltd	24,416
Imperial Paving Ltd	1,890,232
Imperial Roadways Ltd	55,471
Imperial Service	5,143
In Ex Coating	53,611
Independent Bulldozing Ltd	55,094
Independent Industrial Supply (Pg)	12,711
Independent Industrial Supply (Terrace)	29,220
Index Technology Corp	10,970
Individual Micro Systems	21,688
Industrial Drillers Ltd	11,847
Industrial Emergency Care	5,480
Industrial Engines Ltd	72,139
Industrial Equipment Co Ltd	46,275
Industrial Forest Management Corp	23,342
Industrial Forestry Service Ltd	2,555,923
Industrial Nondestructive Testing Ltd	5,999
Industrial Reproductions Ltd	44,785
Industrial Towel & Uniform Service	6,320
Industrial Wire & Iron Works Ltd	8,275
Inetco Systems Ltd	31,900
Infocus Photographic Services	8,813
Infomax Computers	5,489
Information Builders Inc	7,715
Information Industry Associates Inc	14,011
Information Services Vancouver Society	10,258
Informer Terminals of Vancouver	12,371
Infotel Systems Corp	9,359
Infrascan Inc	31,727
Inglis, K	7,009
Ingram & Bell Medical	230,091
Ingram & Bell Scientific	76,305
Ingram, B	8,949
Ingram, G L	8,105
Inland Aggregates Ltd	142,176
Inland Alcare Inc	25,173
Inland Auto Centre Ltd	15,126
Inland Bridge Ltd	119,118
Inland Contracting & Sweeping Ltd	2,139,993
Inland Kenworth Sales (Quesnel) Ltd	5,637
Inland Kenworth Sales Ltd	17,221
Inland Natural Gas Co Ltd	837,588
Inland Security Ltd	8,286
Inland Timber Management Ltd	100,696
Inlet Metal & Machining Co Ltd	13,678
Inmate Earnings	9,726
Inmont Canada Ltd	14,212
Inn of the South	7,367
Innes, D, Dr	5,720
Innomech Manufacturing	58,142
Innotech Aviation Ltd	446,808
Innova Envelope	472,070
Innovative Aquaculture Products Ltd	8,917
Innovative Office Systems Corp	58,696
Inonoaklin Livestock Association	8,345
Inselberg, A	44,089
Insight Software	16,948
Instabox Vancouver Ltd	26,341
Instant Road Repair	194,593
Institut Armand-Frappier	531,375
Institute for Research On Public Policy	14,834
Institute of Chartered Accountants of B C	22,319
Institute of Psychological Research Inc	11,176
Instrument Service Laboratories Ltd	8,639
Insul Panel Products Ltd	11,665
Insurance Corp of B C	2,195,204
Intadata Management Inc	87,940
Intaleasing Ltd	6,741
Intec Inoventures Inc	7,394
Integral Economic Systems Ltd	11,000
Integrate Creative Services Ltd	11,619
Integrated Behavioral Systems	7,793
Integrated Computer Systems Ltd	16,710
Integrated Services Co Ltd, P	18,190
Integrated Silviculture Services Ltd	296,519
Intelsoft Service Ltd	34,658
Intensive Forest Management Services Ltd	6,686
Inter City Papers Ltd	102,163
Inter Image Inc	100,000
Inter Medico	7,324
Inter-Image Advertising Inc	44,796
Interact Consultants Ltd	28,729
Interact Research & Development Corporation	47,605
Intercity H R I Meats	83,719
Intercontinental Packers Ltd	8,700
Interest on Intestate Estates	3,838,660
Interest on Official Committee	8,130,199
Interest on Official Guardian Deposit	1,888,974
Interest on the Public Debt	383,152,950
Interest on Public Trustee	205,825
Interest on Suitors Fund Deposits	5,751,195
Interest Paid on Revenue Rebates	4,967,958
Intergraph Systems Ltd	481,324
Interior Armoured Escort Co Ltd	13,297
Interior Automotive Services	47,736
Interior Aviation Centre Ltd	6,600
Interior Commercial Sales & Service	13,960
Interior Electronics Ltd	12,069
Interior Fire & Safety (Chwk) Ltd	9,221
Interior Gradall	167,170
Interior Honda Cycle	12,165
Interior Intensive Forest Services Ltd	19,729
Interior Lift Truck Services (Vernon) Inc	7,123
Interior Lift Truck Services Inc	7,813
Interior Motors Ltd	5,693
Interior News, The	11,624
Interior Offroad Equipment Ltd	25,483
Interior Plumbing & Heating Ltd	43,838
Interior Reforestation Co Ltd	103,881
Interior Reporting Services Ltd	111,444
Interior Spring Co Ltd	47,284
Interior Testing Services	10,593
Interior Tree Service	5,600
Interior Trucking	8,384
Interior Water Wells Ltd	25,021
Interland Contractors Ltd	479,879
Intermountain Transport Ltd	11,104
International Economic Advisory Services Ltd	6,300
International Hearing Aids (1972) Ltd	32,357
International Janitors Supplies Ltd	6,683
International Label Co Ltd	33,688
International Medication Systems of Canada Ltd	65,847
International Paints Canada Ltd	64,065
International Plastics Ltd	20,295
International Plaza Hotel	7,197
International Reforestation Supplies	8,792
International Road Dynamics Inc	51,662
International Self-Counsel Press Ltd	6,976
International Tele-Film Enterprises	107,610
International Wire Products Ltd	12,500
Interparliamentary Conference Expenses	28,151
Interprovincial Sports & Recreation Council	9,780
Interprovincial Traffic Services Ltd	331,558
Intersoft Resources Ltd	49,862
Interview Expenses	128,443
Interwest Property Services Ltd	13,265
Interwest Shows Inc	7,500
Intra Hagens Travel Service Ltd	14,181
Intro Productions Inc	22,200
Inventec Forestry Consulting	10,633
Invermere Inn	6,069
Invermere Painting	6,814
Invermere Sales & Rentals	8,969
Invictus Management Ltd	74,269
Inwood Trucking Ltd	42,100
Iota Construction Ltd	356,352
Ireland Peachey & Co	51,011
Ireland, R	8,639
Iron Horse Enterprises Inc	13,444
Irving Contracting Ltd, G A	17,357
Irving Placer Mine	13,848
Irving, M	11,680
Irwin Bulldozing, Cy	30,306
Irwin Publishing Inc	104,624
Irwin-Dorsey Inc	21,124
Irwin, W	5,251
Isaacs, A E	5,962
Isaacson, W	159,136
Isaak Osman & Associates	36,697
Isaak, J	6,277
Isaak, M	8,963
Island Asphalt Ltd	697,495
Island Blue Print Co Ltd	214,292
Island Bookkeeping Services Ltd	6,792
Island Business Forms Ltd	118,054
Island Forklift Sales Ltd	7,677
Island Medical Oxygen Ltd	43,903
Island Metal Craft Ltd	9,329
Island Publishers Ltd	89,475
Island Transparency Service	9,477
Island Welding Supplies Ltd	307,964
Ivac Canada Inc	164,947
Ivancic, E	22,293
Ivanhoe Gradall Service	80,825
Ivanhoe Loader Service	94,502
Iviswood Industries Ltd	7,841
Iwasaki, C	35,408
Izard, D	23,956
J & A Backhoe	34,226
J & A Contracting	12,238
J & C Equipment Ltd	16,895
J & D Construction Ltd	496,073
J & E Auto Services Ltd	12,232
J & H Trucking (1984) Ltd	8,586

	$
J & J Gradall Services Ltd	72,643
J & J Holdings	6,046
J & J Metal Works Ltd	36,212
J & J Residential & Commercial Maintenance	5,662
J & K Products Ltd	172,132
J & L Meats Co Ltd	363,676
J & L Moving & Storage Ltd	39,902
J & L Trucking	28,314
J & M Auto	29,313
J & N Upholstery Ltd	5,305
J & P Gas Service Ltd	71,368
J & R Excavating	5,893
J & R Sandblasting	14,026
J & S Engines Ltd	43,679
J & S Enterprises	12,456
J A Electric	17,896
J A Trucking Ltd	9,156
J B C Office Services	7,205
J B Enterprises Ltd	5,576
J C Air International	5,049
J C L Ventures	32,747
J C Service	48,085
J D Word Processing Services Ltd	14,000
J E Equipment Rentals Ltd	53,299
J E F Excavating	9,253
J G L Millwork & Design Ltd	24,099
J I Bulldozing Ltd	65,279
J K F Industries Brush Ltd	15,689
J M G Logging Ltd	43,110
J M Service Trucking	6,331
J M W Consulting	18,457
J P Consulting	6,341
J P Trucking	33,927
J R Bulldozing Ltd	98,706
J R Yard & Lawn	19,870
J S Cataloguing & Information Ltd	17,600
J S Enterprises	16,905
J S Trucking	26,168
J T Biotech Associates	14,486
J T W Holdings Ltd	262,763
J W D Marketing Ltd	139,930
J W Sporta Ltd	200,000
Jacklyn Systems	38,080
Jackman Contracting, Cliff	7,121
Jacks Custom Grading	29,512
Jackson Brothers Logging Co Ltd	18,041
Jackson Logging, Andrew	9,253
Jackson Ltd, G N	20,091
Jackson, A	6,386
Jackson, J	11,401
Jackson, R J	8,558
Jacobs, C	52,856
Jacobsen Pontiac Buick Ltd	53,752
Jacobson Ford-Mercury Sales Ltd	53,888
Jacques, J, Dr	8,220
Jade Garden Centre	6,109
Jade Line Holding Ltd	17,384
Jaemar Construction Co Ltd	9,134,932
Jago Enterprises Ltd	76,428
Jago Trucking, Greg	31,958
Jago, E	14,903
Jake & Jay Holdings Ltd	1,894,766
Jakes Trucking	64,408
James & Sons Electric Ltd	55,655
James Bay Service Station	13,109
James Ltd, A E	94,570
James Rudolph & Associates Ltd	20,500
James Western Star Pacific Ltd	29,930
Jamesfield Construction Ltd	16,524
Jameson in Trust, J A	8,916
Jamieson Resources	22,997
Jan-Art Contracting	5,705
Janco Electric Ltd	383,642
Janistar Finishing & Heating	10,665
Janox Fluid Power Ltd	325,603
Jansen Trucking	12,626
Jansen, J G	6,227
Jansma Reforestation	161,956
Jansson, P	11,561
Janzen Logging Ltd, I	136,994
Janzen, L	6,249
Japan Camera Centre	19,878
Jardine, J W	75,567
Jasco Rentals (1982) Ltd	6,127
Jay Way Consulting	31,718
Jaycox Industries Ltd	11,305
Jean Trucking, Lionel	43,885
Jeb Resources Ltd	13,865
Jeck, C	102,099
Jeckway Landscaping 83 Ltd	223,150
Jefferies & Co Silversmiths Ltd	9,321

	$
Jefferson, P	10,394
Jeffery Group Inc.	9,306
Jeffs Trucking	6,076
Jelco Supplies Ltd	9,188
Jelicas Knitwear Ltd	25,000
Jem Productions Ltd	216,407
Jemelin Enterprises Ltd	6,850
Jenkins Cartage Ltd	7,989
Jenkins Service Ltd	34,549
Jenkins Strategic Resources Inc	43,399
Jenkins, A G W	5,223
Jenkins, J	9,585
Jenner Chevrolet Oldsmobile Ltd	140,725
Jennings Gardening	38,507
Jennison, S	28,078
Jensen Custom Grading Ltd	87,040
Jenvey Distributors Ltd	47,881
Jeppesen, M	11,147
Jerowsky, D	17,902
Jerrys Revelstoke Service Ltd	49,684
Jespersons Brake & Muffler Ltd	8,516
Jesses Moving & Storage Co	7,036
Jessiman Consulting Inc, Ian L	209,038
Jeune Bros & Peetz	29,372
Jeune Bros Tent & Awning Ltd	21,017
Jian Enterprises	35,925
Jimjam Holdings Ltd	15,140
Jims Auto Towing	25,379
Jims Contracting	137,279
Jims Service	8,415
JKS Boyles International Inc	83,308
Jobst Division	9,893
Jocks Blasting & Son Ltd	20,389
Jocks Excavating Ltd	6,722
Joes Glass Shop Ltd	27,531
Johal Trucking Ltd, Paul	35,585
Johal Trucking, Bobby	53,118
Johal, P	5,097
Johanson, M	9,920
Johel Bros Contracting Ltd	31,372
Johnny, R	10,017
Johnny, T	6,799
Johnnys Welding Ltd	5,968
Johns Insurance Agency Ltd	6,970
Johns Scientific Inc	119,630
Johns, H C	39,600
Johns, R	7,486
Johnsen Archer Chartered Accountants	5,000
Johnsen Landscaping Ltd	360,894
Johnsen, B	8,823
Johnson & Co Contracting Ltd, R	11,217
Johnson & Johnson Inc	196,928
Johnson Bros Sawmill	8,829
Johnson Construction	6,613
Johnson Enterprises Ltd, Wayne	13,083
Johnson Trucking, Cliff	11,225
Johnson, A	5,892
Johnson, F	16,774
Johnson, G	42,626
Johnson, J	5,007
Johnson, K	12,700
Johnson, L	12,577
Johnson, N	9,756
Johnson, S	24,355
Johnson, W R	13,810
Johnston Bros Motors Ltd	16,723
Johnston Equipment Co Ltd, G N	5,564
Johnston Gradall Ltd, T M	8,134
Johnston Jetruk	9,258
Johnston Moving & Storage Nanaimo	6,675
Johnston Terminals & Storage Ltd	38,509
Johnston Transportation Systems	138,388
Johnston Trucking, D W	21,077
Johnston, C H	5,012
Johnston, D	5,443
Johnstone, P L	45,231
Jones & Associates Ltd, C E	30,419
Jones & Easton	5,690
Jones & Fairweather	17,224
Jones Box & Label Co Ltd	9,076
Jones Consulting Services, B R	53,470
Jones Excavating, Trev	9,200
Jones Gradall Rentals, E O	28,837
Jones Leisure Products Ltd	309,539
Jones Mac Tool Sales Ltd	10,113
Jones Wholesale Ltd, David L	8,107
Jones, S	14,014
Jonk, J	11,894
Jordan & Gall	104,442
Jordan, D	5,087

	$
Jorgens Danish Agencies Ltd	12,645
Joss Contracting Ltd, W D	9,297
Journal of Commerce Ltd	72,686
Journal, The	8,566
Joy Logging Ltd	7,403
Jtech Installations	7,235
Jth Laser Impressions	17,914
Juan Air (1979) Ltd	5,757
Juan De Fuca Environmental Consultants	24,718
Juan De Fuca Parks & Recreation Commission	5,133
Jubilee Plymouth Chrysler Ltd	12,685
Jubilee Texaco Service	20,558
Judd Trucking, Brent	6,238
Juell, D	19,521
Juell, R	25,655
Jukes, C E	5,762
Julnorm Enterprises	13,487
Jus-Rite Photos	29,356
Justason, N	11,404
Justco Timber Service	25,981
Justice & Associates, R P	14,900
Justice Institute of B C	3,567,580
K & K Chevron	28,572
K & L Enterprises	57,675
K & M Parts Ltd	7,891
K & M Trucking Ltd	41,577
K & R Welders & Fabricators Ltd	23,631
K & W Trucking	7,954
K B Holdings Ltd	45,769
K B I Systems Inc	10,117
K C Consulting	31,598
K C Drilling & Blasting Ltd	9,180
K C Engineering Associates Ltd	5,036
K D M Forest Services Ltd	69,894
K E M E M Contracting	6,615
K M L Office Techs	5,562
K M Trucking	10,017
K Mart Canada Ltd	13,458
K P S Woodtech Inc	25,000
K R Excavating	42,521
K R M Equipment Rentals Inc	10,874
K T A-Tator Inc	10,998
K W B Contracting Ltd	15,620
K-Byte Consulting Ltd	7,875
K-Dax Holdings Ltd	314,125
Kabzems, R	9,000
Kahls Inc	6,796
Kainelle Enterprises Co Ltd	35,602
Kajan Contracting Ltd	14,377
Kal Tire	665,333
Kala-Daka Maintenance Ltd	9,065
Kalesnikoff Lumber Co Ltd	48,752
Kalicum Drilling Ltd	18,245
Kalke, H	6,161
Kallahin Expeditions Ltd	12,590
Kallestad Canada Inc	7,061
Kalum Tire Service Ltd	22,157
Kaman Bearing & Supply Ltd	53,808
Kamco Installations Ltd	46,423
Kamland Transport Ltd	5,121
Kamloops Camera House Ltd	13,098
Kamloops Communications (1983) Ltd	63,932
Kamloops Daily Sentinel	10,400
Kamloops Fuel Injection Ltd	15,875
Kamloops Indian Band	338,961
Kamloops Lincoln Mercury Sales Ltd	116,531
Kamloops Millwork Ltd	9,718
Kamloops Moving & Storage Ltd	19,394
Kamloops News, The	18,699
Kamloops Office Equipment Ltd	13,547
Kamloops Research & Assay Laboratory Ltd	11,636
Kamloops Restaurant Supplies	8,104
Kamloops School District 24	1,332,009
Kamloops Signrite	5,010
Kamloops Sixth Ave Services Ltd	12,390
Kamloops Tractor & Equipment Ltd	43,047
Kamloops Western Wood Products Ltd	16,428
Kanish Aquafarm Ltd	25,000
Karen Construction	24,195
Karmazyn, D	7,030
Karvel Enterprises Ltd	10,948
Karyo Communication Inc	7,000
Kaslo Grocery Ltd	5,728
Kaslo Loggers Supply	5,207
Kastco Industries Inc	12,248
Kasum Tractor Ltd	69,418

	$
Katchmar Enterprises Inc	1.802.819
Katchuik Excavating	6.264
Kats Lowbed Service Ltd	9.331
Kattelus, K	20.105
Kay Elemetrics Corp	12.985
Kay-Son Steel Fabricators Ltd	54.066
Kedo Contracting Ltd	26.463
Kee Pee Laminating Ltd	11.493
Keefer Laundry Ltd	1.829.493
Keefer, R	11.585
Keehn Trucking, Ron	16.032
Keeley Reporting Inc, Noel C	5.070
Keenlyside, H S	24.085
Keirn Enterprises Co Ltd	7.503
Keis Trucking Ltd	22.542
Keith & Co Transport Ltd	29.809
Kel-Excavating	5.828
Kel-Mor Enterprises	6.003
Kel-Tone Cleaners Launderers	14.721
Kela Tractor Services	6.861
Kelbaugh, V	8.800
Keldon Electric Ltd	26.415
Kelford Trucking, H	9.945
Kellahan Marine Ventures Ltd	8.290
Kellerhals Engineering Services Ltd	26.495
Kellers Garage Ltd	81.477
Kelly & Son Trucking Ltd, R	43.716
Kelly Douglas & Co Ltd	974.446
Kelly Industries Ltd	5.441
Kelly Mountain Contracting	19.645
Kelly Services Ltd	122.281
Kelly Trucking, Don	43.700
Kelly, D	5.305
Kelly, P	40.175
Kelly, V	63.246
Kelowna Crane Service Ltd	5.900
Kelowna Daily Courier	9.131
Kelowna Flightcraft Air Charter Ltd	17.481
Kelowna General Hospital	10 563
Kelowna Plymouth Chrysler Ltd	17.416
Kelowna Ready-Mix Inc	13.644
Kelpin, D M	5.436
Kelsey, D	5.206
Kelsh, J	5.358
Kelt, G S	52.434
Kelwen Services Ltd	40.537
Kem Mfg Canada	18.988
Kemo Asphalt Paving Contractors	161.500
Kemp Concrete Products Ltd	1.062.390
Ken-Mac Trailer Towing Ltd	13.512
Kendall & Sons, D	79.438
Kendall Canada	224.552
Kendall in Trust, P	11.970
Kendall/Hunt Publishing Co	5.546
Kendall, J	81.639
Kendall, P	16.460
Kendor Textiles (1953) Ltd	10.577
Kenis, M	13.915
Kenkraft Sales Ltd	7.729
Kennametal Ltd	36.982
Kennedy & Jensen	15.921
Kennedy Contracting	5.365
Kennedy Travel Service Ltd	65.547
Kennedy Trucking Ltd, Don	54.870
Kennedy, M	235.654
Kenny Business International Inc	5.169
Kenny, S	41.250
Kenoras, N	8.949
Kens Chainsaw Repair	12.435
Kens Custom Grading Ltd	50.759
Kens Enterprises	34.374
Kens Marine	5.848
Kens Trucking Ltd	11.517
Kent & Associates Ltd, H D	6.450
Kent Agencies Ltd	11.992
Kent Janitor & Maintenance	33.145
Kent-MacPherson Appraisals	20.338
Kent, H	25.710
Kentron Construction Ltd	223.426
Kenver Equipment	11.180
Kenyon Construction Ltd	603.806
Kenzie & Associates, J	10.732
Ker Priestman & Associates Ltd	168.028
Ker, J R	6.448
Kerekes, T	21.600
Kereluk, D	8.775
Keremeos School District 16	345.548
Kerik Holdings Ltd, R	25.068
Kerkhoff Construction Group Ltd	4.797.118
Kern Chevrolet Oldsmobile Ltd	90.715
Kernachan Logging Ltd	10.875
Kerr Contracting Ltd, Bruce	75.826

	$
Kerr Wood Leidal Associates Ltd	28.103
Kerr, C G, Dr	12.608
Kerr, W	145.876
Kerrisdale Cameras Ltd	90.941
Kershaw & Son General Store, H	7.212
Kerssens, J	22.210
Kervin, S	15.827
Ketchum Mfg Sales Ltd	5.821
Kettle Valley School District 13	456.179
Kevlon Construction Co Ltd	54.285
Key Colour Photo Lab Ltd	53.692
Key West Computer Systems Ltd	21.775
Keystone Bio-Research	111.362
Keystone Business Forms Ltd	1.594.439
Keystone Supplies Co	284.031
Keywest Motors Ltd	9.222
Keyword Office Technologies Ltd	10.141
Khalsa Enterprises Ltd	126.777
Kiesenwetter & Son Contracting, T	14.485
Kiki & Sons Transfer Ltd	11.789
Kilback, M	5.400
Kildala Land Development Co Ltd	56.231
Kildonan Enterprises	50.453
Killarney Motors Ltd	29.925
Kimberley School District 3	413.032
Kimco Controls & Refrigeration	6.739
Kimoff Landscaping Ltd	261.708
Kinetic Construction Ltd	89.410
Kinetic Film Enterprises Ltd	7.062
King & Sons Trucking Ltd, R	16.021
King Backhoe	11.245
King Bros Ltd	278.611
King Concrete	5.224
King Logging Ltd, A S	128.882
King Sutton & Hope	12.924
King, K	5.666
Kingfisher Sawmills Ltd	36.904
Kingston Construction Ltd	46.855
Kingston Goulbourn & Associates	9.533
Kinnaird Transfer Ltd	7.062
Kinnaird, D	5.180
Kinsmen Club	6.429
Kirby, A	8.560
Kirbys Trucking & Gravel Sales	66.585
Kirchner, H	40.420
Kirk, R	6.607
Kirk, T	7.431
Kirkham Silviculture Ltd	206.146
Kirkland & Thompson Ltd	6.222
Kirkpatrick, J	21.064
Kirschner Trucking, D	21.115
Kirsteen, L	33.130
Kish Equipment Ltd	266.407
Kiss, S	111.545
Kistritz Consultants Ltd, R U	17.281
Kitac Enterprises Ltd	11.973
Kitimat Landscaping & Contracting Ltd	5.504
Kitimat School District 80	39.350
Kitimat-Stikine Regional Hospital District	95.718
Kitt, J	105.870
Kiwa Lumber Ltd	27.578
Klaar Construction Ltd	166.054
Klahanie Air Ltd	5.528
Klassen Logging Ltd	5.162
Klassen Motorcade Ltd, E J	5.897
Kleena Kleene Trucking	41.765
Kleinschmeidt, E	32.600
Klemovich, G	5.444
Klepachek, W	31.808
Klippenstein, E	7.731
Klocker, R	11.470
Klockner Stadler & Hunter Ltd	5.767
Kloeckner, W	13.648
Klohn Leonoff Ltd	234.505
Knapp Enterprises Ltd, Robert	33.163
Knapp Plantland, Art	7.285
Knappert, A	6.303
Knappett Construction Ltd	223.536
Kneiss, H	7.148
Knight & Co Ltd, L	68.995
Knight Security Service (1983) Ltd	8.287
Knight Trucking, R W	6.764
Knighthill Automotive Ltd	146.215
Knights Heavy Haul & Lowbed Service Ltd	21.570
Knock, J	44.408
Knopf, H	10.195
Knopp, W	27.035
Knowledgeware Inc	19.677
Knowles Trucking, Dennis	9.460

	$
Knust, A	8.195
Knutsons Industrial First Aid Services Ltd	19.175
Koch Asphalt Co	575.369
Koch Oil Co Ltd	122.547
Kockx, R F	5.160
Kodak Canada Inc	1.386.562
Kode Contracting Ltd	99.065
Kode Sand & Gravel	14.595
Kodiak Steel Industries Ltd	6.778
Koenig, H	16.747
Kofler, G	6.639
Kokanee Chevron Service	8.962
Kokanee Equipment Ltd	23.236
Kokanee Ford Sales Ltd	8.014
Kokanee Springs Development Ltd	14.658
Kolida Logging	99.204
Komac Services	14.982
Kon Kast Products Ltd	1.614.820
Konkin, P	5.665
Konopad, J	43.698
Koopmans Contracting Co	31.274
Kootenay Advertiser Ltd	12.502
Kootenay Boundary Regional Fire Services	7.043
Kootenay Boundary Regional Hospital District	129.604
Kootenay Communications Ltd	18.166
Kootenay Country Tourist Association	72.609
Kootenay Cultural Heritage Centre	46.389
Kootenay Fuel Injection Inc	8.445
Kootenay Gradall Service Ltd	205.083
Kootenay Investigations	5.187
Kootenay Lake District Hospital	12.872
Kootenay Livestock Association	19.618
Kootenay Millworks Ltd	81.350
Kootenay Office Outfitters (1981) Ltd	9.957
Kootenay Pacific Industrial Inc	12.751
Kootenay Paving	332.683
Kootenay Pumping Systems Ltd	22.034
Kootenay Tractor & Supply Ltd	89.457
Kootenay Wood Preservers Ltd	21.968
Kootney Resourses Inventories Ltd	58.442
Kopec Tire Ltd	6.292
Kopetski Ltd, Joe	188.812
Kopetski, M	69.780
Kopiyka Contracting Ltd	77.310
Koppers International Canada Ltd	2.709.114
Korobanik, T	34.997
Koroby, I S	23.940
Korpack Cement Products Co Ltd	67.969
Kortegaard, P A	22.820
Kosciuw, R	73.774
Koster, D	9.817
Kotcho Lake Logging Ltd	64.474
Kowals Vernon Esso, Al	15.147
Kozlow Lattieff Educational Consultants Inc	55.087
Kozuchar, R	38.100
Kraft, D	6.115
Kraftwerk Information Systems	25.530
Krahn, D	10.192
Krahn, W	8.389
Kranenburg, E H	6.940
Krasnick, M	55.551
Kraus Construction, Rudy	227.405
Kraus, A	13.611
Krause, H	5.238
Krimmer General Contracting, Rod	15.280
Krofta Moving & Storage Ltd	7.478
Kronlund, A R	6.300
Kropp Trucking, Marvin	48.996
Kryco Construction Ltd	6.078
Kryklywyj, P	33.957
Kryton International Inc	5.694
Krywaniuk, L	17.752
Kucera Co Inc, C E	40.689
Kulchyski, S	7.608
Kumdis Enterprises Ltd	8.825
Kurtz Trucking, R	18.890
Kusawa Contracting Ltd	174.423
Kuskanax Lodge Ltd	29.562
Kutenai Nature Investigations Ltd	19.597
Kuz, G	6.938
Kuzma, O S	31.192
Kuzmiuk, G	9.374
Kvikstad, J	10.958
Kwasnicki Trucking, C J	11.786
Kykkanen Contracting	42.691
Kyle, D L	12.385

	$
L & A Equipment Ltd	48,458
L & B Investments Ltd	48,070
L & D Automatic Transmission Sales & Service Ltd	5,324
L & H Trucking	159,085
L & J Enterprises	6,944
L & K Sawmill	37,919
L & M Contracting	71,677
L & M Trucking	34,584
L & R Communications Western	13,509
L & R Cyprus Trucking Ltd	45,818
L & S Timber & Mining Services Ltd	20,849
L & T Loading Ltd	14,753
L & Y Lumber Co Ltd	21,154
L B Crane Rentals	10,040
L B Fence Ltd	6,875
L B Humantechs	21,538
L B Paving	959,905
L B Woodchoppers Ltd	7,738
L D Cartage Ltd	10,769
L D Oilfield Services Ltd	14,064
L E J International Trucks Ltd	72,086
L G Repairs	25,636
L H B Construction	73,775
L H Forest Fabrications	6,659
L M J Coffee Service Ltd	6,992
L T D Nurseries	15,456
L T W Property Maintenance	8,351
La Fond Masonry	5,405
La Residence	15,905
Labelmakers West	10,515
Laboratory Physicians Associates	31,900
Laborie Surgical Ltd, R	7,737
Lac Le Jeune Resort & Conference Centre	7,238
Ladner Downs	38,755
Ladner Downs in Trust	40,064
Lady Manhattan of Canada	9,995
Ladysmith & District Credit Union	15,175
Lafarge Concrete Ltd	12,509
Laing & McCulloch Forest Management Services	38,859
Laing, A	7,962
Laird Construction Ltd, W H	44,689
Lajoie, R	22,863
Lakalzap Band Council	9,443
Lake Auto Service Ltd	21,703
Lake City Ford Sales Ltd	363,054
Lake Cowichan & District Credit Union	6,550
Lake Cowichan Consumers Cooperative Society	10,103
Lake Cowichan School District 66	565,900
Lake Excavating Ltd	70,457
Lake Windermere Auto Parts Ltd	8,198
Lakeland Mills (1973) Ltd	202,172
Lakeman Construction	34,902
Lakes District Air Services Ltd	67,585
Lakes District Forestry Services	9,693
Lakes District News	13,573
Lakeshaw Holdings Ltd	8,679
Lakeside Logging	5,829
Lakeview Holdings Ltd	63,214
Lakeview Irrigation District	7,525
Lakewood Systems Ltd	25,683
Lakewoods Forest Consulting	25,706
Laloge Construction, Yves	22,066
Lals Auto Body Ltd, Ken	5,524
Land Sense Ltd	45,419
Land Tax Deferment	668,282
Lando & Co in Trust	155,996
Landpro Enterprises	31,700
Lane Enterprises Ltd	29,544
Lane Industries Ltd	8,458
Lang Safe & Lock Ltd	7,155
Lang, W J, Dr	7,360
Langford Fire Protection District	624,679
Langford, L	28,050
Langley Bus Lines (1983) Ltd	8,444
Langley Chrysler	22,043
Langley Concrete & Tile Ltd	35,301
Langley Freight Lines Ltd	115,669
Langley School District 35	14,704
Langley Water Wells Ltd	11,172
Langley, J	46,286
Langton Trucking Ltd, Glen	51,510
Langton Trucking, C	32,422
Lanier Business Products Canada Inc	77,919
Lanpar Technologies Inc	543,907
Lansdowne Dodge City	91,742
Lanstar Textiles Ltd	5,871
Lantzville Improvement District	200,302

	$
Lar Bar Enterprises Ltd	24,137
Lardeau Valley Services Ltd	7,283
Larkin Contracting Ltd	7,800
Larrikan Sawmills Ltd	8,290
Larrys Bus Rental	7,075
Larrys Heavy Hauling (1984) Ltd	30,450
Larrys Service (1975) Ltd	5,513
Larrys Top Soil Sand & Gravel	11,754
Larsen, A A, Dr	23,448
Larson Associates, Gerry	7,603
Larson Inc, Dalton L	90,960
Larson Logging Ltd, Al	6,029
Lasage Trucking Ltd, John	12,269
Laser Impressions	12,544
Laseur, A	6,970
Lasser Trucking, Robert	12,763
Lasser, B	27,624
Lasuta, B	9,806
Later Chemicals Ltd	18,167
Lathrop, T H	7,175
Latimer Ltd, Glenn	6,688
Latreille, R	29,949
Laturnus, K	77,143
Lauder, J W	5,130
Laughlin, A	14,457
Laurel Point Inn	11,942
Lauriault, S	20,036
Lauries Paint Shop Ltd	8,743
Lavelle, A	8,848
Lavergne, J	9,826
Law Court Inn	7,391
Law Society of B C, The	135,410
Lawrence & Shaw	149,375
Lawrence Cap Inc	12,317
Lawrence Meat Packing Co Ltd	9,536
Lawrence Trucking Ltd, Don	24,505
Lawrence-Campbell, R	28,733
Laws, Q C M	8,571
Lawson & Associates, J	26,909
Lawson Business Forms B C	52,505
Lawson Lundell Lawson & MacIntosh in Trust	195,319
Lawson Lundell Lawson & McIntosh	213,395
Lawson Oates Chrysler Ltd	52,386
Lawson Travel, P	48,157
Laybourn, R	7,350
Layfield Plastics (1978) Ltd	38,511
Layser Kennels & Contracting	6,423
Lazar, C D	20,058
Lazy C Development Ltd	17,460
Le Grandeur, J	8,333
Lea & Associates Ltd, N D	751,205
Lea Fencing, Art	19,584
Leach Machine Works Ltd	11,665
Leahy, J	8,075
Leakey, J E	8,952
Lease Underwriting Corp of Canada	33,423
Leavoy Excavating Ltd	14,657
Leblanc in Trust, V J	8,838
Leblanc, G P	8,526
Leblanc, N	9,080
Leblond, J M	9,620
Lebrun Repair & Enterprises Ltd	63,877
Lecleir Bros Contracting Ltd	23,220
Lecomte, A	60,020
Ledcor Construction Ltd	158,018
Ledcor Industries Ltd	7,391,839
Lee Co Ltd, T K	6,408
Lee Creek Holdings Ltd	17,627
Lee Ltd, D L	6,930
Lee Microsystems	6,685
Lee Motors Ltd, G S	14,016
Lee Valley Tools Ltd	5,583
Lee, J E	7,772
Lee, L	18,007
Lee, M A	10,775
Lee, S	8,151
Lees Backhoe Service	6,816
Lees Design & Construction Services, G	35,613
Lees Ventures Ltd	7,888
Lees, J W	29,202
Leeson, L	22,009
Lefeaux-Valentine, W A	20,714
Leffers, G	6,713
Lefrance Trucking Ltd	10,312
Legacy Ltd, The	55,576
Legal Services Society of B C	636,294
Legault Ltd, Lucien	18,551
Legentil, P	9,620
Leggett & Associates, S R	12,525
Legislative Dining Room Account	5,936

	$
Lehman, M	9,116
Leigh, L A	20,325
Leighland, P	22,864
Leighton & Associates Ltd, Bob	305,268
Leighton & Kidd Ltd	17,582
Leighton Contracting Ltd, H	10,059
Leirin Werker Inc	5,000
Leko Pre Cast Ltd	126,559
Leland Excavating, D	56,867
Lemay, J	290,000
Lena Productions Inc	8,447
Lenbrook Industries Ltd	35,605
Lencar Enterprises	25,936
Leniuk Productions Ltd, Dale	20,621
Lens & Shutter Cameras Ltd	110,227
Lens Lift Truck Delivery Ltd	17,651
Lens Trailer Towing Ltd	18,300
Leon, L	5,179
Leonard Towing & Storage Co Ltd, Mel	19,669
Leone & Leone Ltd	15,000
Leong, A	5,940
Leonie Estates Inc	34,138
Leos Camera Supply Ltd	10,049
Leos Construction	9,581
Leotar Contracting Ltd	78,265
Lepage, P	32,588
Leq Measurements Ltd	13,197
Les Editions Francaises Inc	132,781
Les Editions H R W Ltee	21,154
Les Gradall Service Ltd	86,960
Lesage Trucking Ltd, J G	34,869
Lesberg & Associates	14,228
Lesberg, T	13,787
Leslie Wright & Rolfe Ltd	913,105
Leslie, G	6,670
Lessard, S	7,360
Lessing, F	6,084
Lester B Pearson College of the Pacific	26,155
Lester Enterprises Ltd	5,309
Lethbridge Iron Works Co Ltd	40,395
Lett, S	33,336
Letter Box, The	7,150
Leupold & Stevens Inc	6,563
Levay, A	13,860
Levelton & Associates Ltd, B H	100,693
Levelton, W	5,644
Levenson, R J	11,440
Lever Bros Ltd	19,221
Levesque Construction Ltd	38,864
Levi, M	10,208
Levick Enterprises Ltd	100,882
Levitt-Safety Ltd	41,302
Levitz, M	46,237
Lewis & Associates, R D	30,104
Lewis Contracting, Reg	7,962
Lewis Trucking, Tom	103,742
Lewis, G	7,725
Lewis, S	5,900
Lewis, T	30,444
Lheureux Trucking, A	119,259
Li-Cor Ltd	14,672
Liard Air Ltd	28,187
Librairie Beauchemin Ltd	11,579
Library of Congress, The	6,074
Libre Service Media	5,000
Liddell Management	25,175
Liddicoat Contracting & Construction Ltd	93,258
Liddicoat, W	22,011
Lids Reforestation	130,535
Lieber, M	21,772
Lifescan Medical Products Ltd	6,217
Lignum Sales Ltd	69,821
Likely Reforestation Ltd	30,839
Lilienweiss Contracting, Leo	12,755
Lillooet Auto & Industrial Supplies Ltd	5,393
Lillooet Funeral Home	5,254
Lillooet Multi-Line Cleaners	7,527
Lillooet School District 29	387,308
Lilly Canada Inc, Eli	91,527
Lilly Dale Excavating Ltd	6,004
Lilydale Poultry Sales	40,513
Limnotek Research & Development Inc	134,204
Lind & Sons Ltd, R A	20,818
Lind Ltd, Evert	28,850
Lind Trucking Ltd, J W	9,123
Lind, E	10,620
Lindsay, H	20,850

	$
Lindsay, J	17,422
Lindsays Cartage & Storage (1973) Ltd	148,000
Lindustrielle-Services Techniques Inc	50,273
Lindwest Holdings Ltd	55,590
Lines, D	48,497
Lingo Pump Service	17,836
Lingui Systems Inc	5,894
Linnell, M	9,155
Linotype Canada	84,643
Lions Club of Canal Flats	5,160
Lions Gate Hospital	14,017
Lippert, J R	7,224
Lippert, O	12,243
Lis Equipment & Tool Rentals Ltd	59,720
Lister & Associates Ltd, D B	170,641
Lister, D	7,758
Lister, D A	43,366
Liston Trucking Ltd	12,648
Litke Construction, Fred	27,877
Little Diesel Construction Ltd	39,671
Little Frog Logging Ltd	8,854
Little Giant Tree Planters Ltd	293,486
Little Mountain Secretarial Service	8,900
Little Mountain Trucking	7,026
Little Oliver Contracting Ltd	14,246
Little River Excavating Ltd	28,853
Livingston International Inc	17,008
Lloyd Contracting, Jack	18,932
Lloyd, D	37,601
Lloyds World Travel Service of Canada Ltd	10,264
Lo-Bid Tire Ltd	5,181
Loach Hobbs & Kyler	11,318
Lobe Contracting Ltd, E	2,534,550
Lobol Enterprises Ltd	208,318
Lobre Bushy Systems	27,366
Locke, J	8,707
Lockhart Holdings Ltd	16,235
Lockhart, J	18,275
Lockie Office Interiors (BC) Ltd	56,700
Lodge Contracting Ltd	134,232
Loeppky Welding, Glenn	8,479
Loeppky, H G	20,318
Loewen Enterprises, D	43,441
Loewen, J	8,359
Logan Contracting, Roger	35,119
Logans Hardware Ltd	6,814
Loggerhead Contracting	6,934
Logiquest Inc	24,477
Lohrasbe, S, Dr	8,046
Loiselle Contractors Ltd	12,455
Loiselle Trucking, Ron	26,484
Loki Log Builders	28,709
Loland Construction, S	5,629
Loma Lumber & Hardware Ltd	11,198
Lomak Transport Corp	14,137
Lombard Concrete Pipe Ltd	54,392
Lomett Contracting Ltd	21,602
London Drugs Ltd	45,524
Lone Fir Custom Cat Work	44,663
Lone Star Consulting Services	43,783
Lone Star Excavating	60,767
Long Beach Helicopters Ltd	15,026
Long Trucking Ltd	34,095
Long Valley Steel Ltd	5,503
Long, C F	9,236
Longland Gravel Supplies, J D	11,144
Longuskie Trucking Ltd	11,298
Longyear Canada Inc	9,908
Loomis Armoured Car Service Ltd	108,257
Loomis Courier Service Ltd	1,122,543
Loomis Messenger Service	63,187
Lor-Wes Contracting Ltd	43,467
Lorans Welding Ltd	30,493
Lorax Forestry Ltd	39,782
Lord, G	27,271
Lordco Parts Ltd	59,505
Lorean Enterprises Inc	418,104
Lorens Installations (1979) Ltd	5,627
Lorentz, G	13,721
Lorenz, N	17,370
Loreth & Associates	20,520
Lorimer, A	7,260
Loring Contracting	22,510
Lory, J	5,736
Lotek Engineering Inc	68,624
Lott Logging, R S	32,091
Lott, R	8,327
Lougheed Texaco	8,209
Louie Co Ltd, H Y	170,362
Louis Creek Contracting Ltd	61,188
Lous Rent-All Service Ltd	9,322
Loverin, D	10,105
Low, R R	12,049
Lowe Excavating, Stan	49,709
Lowe, M	5,240
Lower Mainland Concrete Ltd	2,867,205
Lower Nicola Waterworks Improvement District	7,124
Lowery Trucking, D H	49,494
Lowkella Services Ltd	38,581
Lucas Associates, B	34,673
Lucas Industries Canada Ltd	123,624
Lucas, B	20,602
Luchenko, M	48,531
Ludeman Trucking Ltd	7,409
Ludmar Contracting	26,138
Lugosi, C	6,880
Lum, S	21,850
Lumberland	41,982
Lumby & District Community Services Society	12,420
Luminescent Systems Inc	10,284
Lund, B	14,740
Lundstrom Welding, H	8,258
Lundstrom, H	23,616
Lunny Productions, Shane	70,162
Luscombe Welding	14,635
Luscombe, E	17,250
Luteyn & Sons Disposal Service Ltd, C	42,391
Lutz, M	47,906
Lychak Bros Trucking	40,061
Lyle International Marketing	16,050
Lyman Tubeco	21,361
Lynch, J M	22,116
Lynmar Lumber Sales	81,173
Lynn, L	18,200
Lynx Brand Fence Products Ltd	164,016
Lynx Creek Contracting	17,566
Lyon Trucking Service, A M	25,725
Lyon, D	10,498
Lyon, R	8,949
Lytwyn, J R	6,960
M & G Road Building Ltd	6,161
M & H Machinery & Iron Works Ltd	7,148
M & J Bulldozing	21,673
M & L Excavating	19,621
M & L Testing Equipment Co Ltd	103,148
M & M Backhoe	34,222
M & N Excavating Ltd	12,713
M A G Consulting Corp	49,705
M A P Construction Ltd	123,858
M B Contracting	22,110
M B M Contracting Ltd	214,325
M C S Micro Computer Services	30,291
M D M Enterprises Ltd	92,391
M D S Enterprises Ltd	26,290
M G A Construction Hardware & Steel Fabricating Ltd	19,758
M J Systems	17,463
MLA Constituency Expense	1,454,911
MLA Superannuation Fund	7,034,889
M N C Management Consulting	33,162
M S A Canada Inc	33,068
M S A Motors Ltd	6,933
M S A Moving & Storage Ltd	11,527
M S E Engineering Systems Ltd	8,315
M T Trucking	8,951
M W Electric (1985) Ltd	200,788
M W Fabricators Ltd	10,549
M'Three Steel Services Ltd	85,253
Mac & Mac Industrial Services Ltd	16,500
Mac Signs Ltd	8,348
MacAction Management Services	6,779
MacAulay McColl McMahon	10,563
MacAulay Trucking Ltd	12,689
MacAuley Associates, Anthony	439,588
MacAuley, G	15,703
MacBurney Logging	5,142
MacCaferri Gabions of Canada Ltd	52,935
MacCosham Van Lines Ltd	186,725
MacDonald Dettwiler & Associates	25,950
MacDonald Library Services Ltd, Ian	63,524
MacDonald Starkell	7,469
MacDonald Trucking Ltd, Jim	7,950
MacDonald, A	9,309
MacDonald, D	6,954
MacDonald, J	26,009
MacDonald, P	14,145
MacDonald, R	73,124
MacDonalds Consolidated Ltd	20,809
MacDonalds Custom Grading Ltd	29,318
MacDonalds Prescriptions	75,028
MacDuff Manufacturing Ltd & Canadian Imperial Bank of Commerce	12,500
MacEachern, G A	7,262
MacElheren Contracting Ltd, L G	311,292
Macex Enterprises	6,103
Macey, E	28,538
Machin, A W	28,102
MacInnis Bigg Associates	13,946
MacIntosh, R M	56,096
MacIsaac Clark & C0	5,850
MacKay, D E, Dr	40,130
MacKay, H	15,101
MacKay, W	6,812
MacKay, W J	8,349
MacKays Funeral Services Ltd	9,315
MacKenzie & Feimann Ltd	876,085
MacKenzie Charter Bus Ltd	6,080
MacKenzie Constituency Office	7,508
MacKenzie Esso Service 1986	12,573
MacKenzie Funeral Services Ltd, R	7,157
MacKenzie Furniture	9,382
MacKenzie Lidstone	23,294
MacKenzie Mills	6,293
MacKenzie Redi-Mix Co (1985) Ltd	5,516
MacKenzie Sandblast & Painting	40,638
MacKenzie Trail Association, Alexander	7,500
MacKenzie Travel Service	17,113
MacKenzie, G	9,341
MacKenzie, I	25,071
MacKin, J	24,575
MacKinley, D	19,600
MacKney Trucking Ltd, Bill	6,944
MacLachlan, T	10,753
MacLachlan, T H	35,914
MacLaren Plansearch Corp	13,719
MacLean, R B	7,001
MacLeods	22,513
MacLock, J	34,600
MacLures Cabs (1984) Ltd	5,029
MacMillan & McKinnon	8,404
MacMillan Bathurst Inc	95,400
MacMillan Bloedel Ltd	1,263,785
MacMillan Bloedel Packaging Ltd	12,155
MacMillan, B J	18,600
MacMillan, C J	7,526
MacNair Trucking, L	100,886
MacNamee, T	7,820
MacPherson Brown (1983) Ltd	13,801
MacQueens Holdings Ltd	6,105
MacQueens Service (1983) Ltd	44,561
Macs Auto Parts Ltd	20,401
MacTavish, B	20,922
MacTavish, M	32,459
Maddocks & Associates, Nora M	5,058
Maddox, W E	17,078
Mader Maintenance & Development	48,565
Madigan, S	71,564
Madison Sales Ltd	8,536
Magas Roofing Ltd, P	6,080
Magda Holdings	32,845
Magel, S	5,397
Magic Construction Co Ltd	8,111
Magic Lantern (East) Ltd	77,360
Magic Lantern Film Distributors Ltd	12,777
Maglio Building Centre	22,130
Maglio Industries Ltd	25,190
Magna Computer Systems Inc	24,820
Magnolos Carb-O'Electric Service Ltd	9,850
Magnum Manufacturing Ltd	38,031
Magrath Supply	10,434
Mah, S	7,979
Mahoney Trucking Ltd, Bill	54,193
Mahovlich, M	8,229
Maidens, J	48,054
Maier McLeod & Bowen	13,604
Mail-O'Matic Services Ltd	99,510
Maillardville/Coquitlam Constituency	6,782
Mailloux, D	27,099
Main Nurseries	23,688
Main Sheet Metal Works Ltd	18,997
Main, C	8,599
Mainland Ford Equipment Sales Ltd	58,878
Mainland MacK Truck Sales Ltd	9,685
Mainland Magazine Service	41,735
Mainland Reporting Services	5,195
Mainland Sand & Gravel	35,936

	$
Mainline Plumbing & Heating	10,281
Mair Janowsky Blair	196,809
Maison De La Presse Internationale	14,300
Major the Gourmet Ltd	16,002
Makortoff, A	9,746
Malach Gardening, Peter	12,259
Malamute Recreations	30,514
Malaspina College	99,680
Malatest & Associates Ltd, R A	45,290
Malibu Yacht Charters Ltd	6,093
Malkin & Pinton Industrial Supplies	305,132
Maloney Pontiac Buick Cadillac Gmc Truck	11,028
Man-Mac Automotive Ltd	8,620
Manageering Associates	70,638
Management Data Base Systems Corp	13,375
Management Resources	52,116
Management Science America Inc	12,180
Management Systems Ltd	109,348
Manana Enterprises Ltd	33,110
Manark Industrial Sales (1983) Ltd	103,136
Manco Industrial Supplies (1976) Ltd	37,541
Mandel Scientific Co Ltd	5,883
Mandell, A	42,000
Mandrax Enterprises Ltd	892,879
Manicholls Resources Ltd	14,453
Maninga Forestry Services Ltd	15,968
Mann, D W	37,978
Manning Construction Ltd	969,917
Manning Press Ltd	359,556
Manning, E	10,629
Manning, R E	11,121
Mansini Steel Mfg Ltd	5,634
Mansons Awnings Everywhere	26,212
Manulak, B	38,072
Manus Direct Response Marketing	324,111
Manus Services Corp	336,113
Manus Temporary Services	22,505
Maple Engineering & Construction Canada Ltd	18,193
Maple Leaf Helicopters Ltd	23,220
Maple Leaf Travel Ltd	15,088
Maple Photo Inc	7,162
Maple Ridge Tank Cleaning Service Ltd	7,425
Maple Ridge-Pitt Meadows School District 42	42,965
Maple, M	8,956
Mar-Den Consulting & Contracting	107,473
Mar-Pac Industries Ltd	19,325
Mar-Tech Municipal Pipe Services Ltd	8,065
Mara Lumber	11,309
Mara Sand & Gravel Ltd	49,216
Marab Trucking Ltd	6,980
Marathon Equipment Ltd	36,387
Marathon Realty Co Ltd	121,966
Marathon Systems Inc	56,689
Marathon Systems Services	8,124
Marcaccini, B D	26,185
Marchuk, O	22,475
Marcom Agency Ltd	21,770
Marcos, N, Dr	5,000
Marcotte Settlement Services Inc	9,500
Marcus, A M	21,522
Mareau, J	6,685
Margison Bros Printers	21,613
Marigold Nurseries Ltd	6,705
Marine Design Associates Ltd	56,179
Marine Link Transportation Co Ltd	5,370
Marion, D J	5,591
Maritime Services Ltd	6,792
Mark Iv Collision	6,991
Mark Products Ltd	15,048
Mark-Rite Sign-Line Painters Ltd	51,374
Mark, G	22,039
Mark, R	210,765
Marketpulse Consulting Services	5,308
Marketway Gulf	12,851
Markin Equipment (1977) Ltd	32,178
Marktrend Marketing Research Inc	57,684
Marley Canadian Inc	25,827
Marley, D O	12,302
Marlin E-Z-E Travel	19,990
Marlin Motion Pictures Ltd	69,396
Marlin Travel	13,147
Marpole Brake & Alignment Ltd	16,774
Marpole Crane Service Ltd	14,225
Marquis Contracting Ltd	1,479,591
Marr, B E	5,143
Mars Farms Ltd	70,000

	$
Marsden, J, Dr	6,038
Marsel, J	5,540
Marsh & McLennan Ltd	122,139
Marshall Motors Ltd, Steve	31,474
Marshall, F	19,229
Marshall, K A	8,794
Marson, D J	34,440
Mart Resources Ltd	163,116
Martell Trucking, Leo	10,283
Martell, L	36,809
Marten Co BC Ltd, Howard	16,415
Martens Asphalt Ltd	76,102
Martens Roadgrading Ltd, David	74,458
Martin & Associates, G M, Dr	40,863
Martin & Sons Ltd, Joe	301,763
Martin Contracting Ltd, G R	120,420
Martin Equipment, Thomas	5,490
Martin, C A	19,191
Martin, J	17,772
Martin, J T	12,652
Martin, N	5,506
Martin, T	5,889
Martine Trucking Ltd	28,220
Marvs Blade Service	71,443
Marvs Trucking Ltd	8,872
Marwood Services Ltd	42,452
Mason Lift Truck Services Ltd, Jack	13,540
Mason, A	49,424
Mason, G	52,820
Mason, R	18,665
Massey, N	6,625
Massot Nurseries Ltd	7,656
Massullo Motors Ltd	19,239
Massy, D H	5,793
Master Wash Products Ltd	8,643
Masters, C	6,120
Matching UIC Deductions	24,453,248
Mather Trucking, J	6,080
Mather, J	44,353
Matheson Canada Ltd	8,442
Matheson, B	19,732
Mathew Creek Holdings Ltd	36,649
Matic Enterprises Ltd	18,171
Matrix Professional Video Systems Inc	44,369
Matsons Laboratory	9,340
Matsqui-Sumas-Abbotsford General Hospital	9,614
Matsumoto Shipyard Ltd	59,263
Matterhorn Enterprises	7,300
Mattey Bros Ltd	26,971
Matthews & Associates	10,430
Matthews Agencies Inc, R W	27,958
Matts, H	5,160
Mattus Excavating Ltd, Jerry	9,847
Matysek, P	6,877
Matz-Wozny Custom Tailors	36,890
Maundrell Grader Service	50,271
Maurer, F	14,451
Mawson, G	6,343
Maxi Maid Services Ltd	12,132
Maxims	5,000
Maximum Contractors Ltd	2,185,904
Maxon Computer Systems Inc	7,450
Maxs Donuts (1964) Ltd	5,686
Mayer Contracting Co Ltd	32,030
Mayer Contracting Ltd, A	28,048
Mayer Contracting, Wes	5,280
Maynards Auctioneers Ltd	16,781
Maynards Industrial Auctioneers Ltd	36,230
Mayne Island Improvement District	41,775
Mazanek & Son Construction, H F	97,337
Mazanek, H	104,390
Mazur, D	5,863
McAinsh & Co Ltd	9,986
McAuliffe Dodge Chrysler Ltd	283,312
McAvoy, J	10,445
McBain Insurance Agency Ltd	12,067
McBee Technographics Inc	14,399
McBeth, L	14,950
McBride Industrial Sales Ltd	29,447
McBride, J, Dr	50,324
McCall Pontiac Buick Ltd	159,834
McCallion, T	18,609
McCallum, J	33,045
McCarroll, R	27,657
McCarroll, R P	60,378
McCartney Trucking Ltd, Don	5,420
McCauley Trucking, Dan	10,495
McCluskie & Bowers Excavating	13,861
McColl, D	11,454
McCormick, B	9,294

	$
McCoy Spring (Northern) Inc	6,226
McCoy Spring & Axle Mfg Ltd	29,152
McCreight, M	9,996
McCrory Wildlife Services	24,977
McCubbin, B L	19,333
McCulley, K	9,924
McCully Aviation (1986) Ltd	21,112
McDaniels, R W	5,862
McDermid Holdings Ltd, Murray	65,688
McDermids & Lofting (1967) Ltd	25,982
McDiarmid, N A	38,720
McDonald Forest Consultant Services	9,463
McDonald Supply Ltd	7,241
McDonalds Mechanical Services, Rob	17,285
McDonnell, J	21,075
McDougall Construction Ltd	554,745
McDougall, H	16,933
McElgunn, G	8,011
McElhanney Associates	217,407
McElhanney Group Ltd, The	449,804
McEwan Contracting	9,901
McEwan Harrison & Co	43,924
McEwan Terrace Gm	123,642
McEwen Contracting	13,650
McEwen, J M	8,568
McEwen, L	14,656
McEwens Auto Body Ltd	9,088
McFarlane Excavating Ltd, Mike	36,048
McFee, G E	9,775
McGavin Foods Ltd	111,148
McGaw-Empress Agencies Ltd	47,566
McGifford Contracting	12,110
McGill & Orme Surgical Supplies (BC) Ltd	13,498
McGinnis Trucking, W G	26,563
McGivern, M	24,761
McGorman Trucking, H G	5,903
McGowan, D	72,000
McGraw-Hill Ryerson Ltd	181,022
McGuire Enterprises, Bill	18,470
McGuire Trucking, Fred	6,576
McGuire, J	51,704
McHale, P	23,450
McIntosh Bulldozing	32,558
McIntosh Logging Ltd, W	74,234
McIntosh, E	5,523
McIntosh, L	6,698
McIntosh, W	77,885
McIntyre Educational Media Ltd	6,442
McIntyre, J	8,118
McIver, C	26,241
McIver, G	42,632
McIver, H	11,507
McIver, R	8,666
McKay Services	14,666
McKay Trucking Ltd, C D	18,163
McKee, H	9,087
McKeen, K	5,952
McKelvey, J	14,205
McKenzie Contracting Ltd, S	45,465
McKenzie, B	12,438
McKichan, I	43,190
McKillican Harwood Ltd	26,295
McKilligan, D	8,728
McKillop, G	5,142
McKim Advertising Ltd	5,313,949
McKinney Enterprises Ltd	10,279
McKinnon Ventures Ltd	13,256
McKinnon, J	14,667
McKirdy, G	5,422
McKnight Johnson	6,100
McKnight Sandblasting & Painting, D	5,633
McKort, K	21,318
McLaughlin Associates	6,222
McLean & Kan	43,721
McLean Forestry Services Ltd, S N	34,080
McLean Services Ltd, Orville	24,891
McLean, C	7,015
McLellan, J	50,635
McLellan, J L	5,107
McLeod Agencies Ltd	8,690
McLeod, R S	39,600
McLevin Bros Auto Electric 1981 Ltd	52,149
McMahon Enterprises Ltd	26,288
McMartin Contracting	6,668
McMeans, R	51,850
McMillan, A D	14,318
McMillan, C	25,749

	$
McMillin, C	6,392
McMinn, R	10,357
McMurry Co, The	7,234
McNabb & Connolly	13,000
McNair, B R	27,524
McNally Contractors Ltd	25,901
McNary, E	26,803
McNeal & Associates Consultants Ltd	25,525
McNeil Bros Wood Products	20,790
McNeil Laboratories (Canada) Ltd	114,461
McNeil Pharmaceutical Canada Ltd	219,780
McNeill, S	5,364
McNicholls Machine-Tool Inc	5,811
McNutt, P	7,728
McPhee, D	7,437
McPherson MacKey & Co	50,237
McPherson Trucking	14,235
McPherson, I	51,538
McPhillips, D C	17,318
McRae, R O	32,788
McRaes Septic Tank Service	18,968
McS Bush & Lawn Equipment	8,004
McSheffrey, H	43,571
McTar Petroleum Ltd	8,495,053
McTavish Trucking, A	11,303
McTavish, M	5,861
McVea Shook Wickham & Bishop	24,787
McVean Advertising Agency Ltd	6,273
McWhae, J	18,256
McWilliam Whyte Goble & Associates	127,013
Mead Johnson Canada	58,952
Meadow Creek Cedar Ltd	21,726
Meakin, A H	59,039
Meashaw Enterprises	7,059
Mechtronics Technology Inc	12,355
Mecta Corp	11,954
Medica & Associates Ltd, James M	13,184
Medical Services Association	23,388,146
Medical Services Plan of B C	4,725,376
Medigas Homecare Services	178,685
Medigas Pacific Ltd	597,778
Medionics International Inc	53,200
Medley Trucking, S	12,425
Medtec Marketing Ltd	6,412
Meeshaw Enterprises	6,012
Meeuwissen, N	10,537
Megahern Milling Inc	84,033
Mehmal & J Mehmal, W	12,307
Meier, M	18,927
Meilleur Mobile Mechanics Service	9,991
Meisner & M Selland, R E	33,655
Meister, R	10,855
Meldrum, D	17,533
Melkit Marketing	6,651
Melnyk Contracting Ltd	7,639
Melo Industries Ltd	16,069
Melpaul Sales & Service Ltd	25,993
Melpaul Utilities Equipment Ltd	80,742
Mels Drilling & Blasting Ltd	50,378
Mels Excavating	69,103
Mels Excavating & Trucking	5,759
Mels U-Drive (1978) Ltd	7,626
Melville, J	1,650,000
Memorex Canada Inc	906,427
Menge Trucking, Jurgen	59,545
Menhinicks Horse Rentals	5,250
Mentor Group	10,000
Menzel Contracting	17,419
Menzies Outboard-Stern Drive	14,414
Mercedes Educational Consulting Services	41,431
Mercer Contracting, Bill	10,500
Mercer Ltd, William M	8,765
Mercer, B	24,580
Merck Frosst Canada Inc	168,534
Mercury Marine Ltd	68,291
Mercury Marine Sales & Service	5,269
Meredith & Co	6,984
Meridian Map Drafting Ltd	7,901
Meridian Systems Ltd	278,121
Meroniuk, A	22,362
Merrell Dow Pharmaceuticals (Canada) Inc	279,822
Merrick Crane Rentals Ltd	7,073
Merrick, J	23,498
Merrill Industrial Service Ltd	18,976
Merrill Lynch Canada Inc	162,500
Merritt Automotive Supplies Ltd	27,052
Merritt Building Supplies (1978) Ltd	20,210
Merritt Glass (1983) Ltd	9,422
Merritt Herald	8,026
Merritt Machine Works Ltd	35,423
Merritt Moving & Storage	41,638
Merritt Sandblasting	7,708
Merritt School District 31	214,322
Merritt Shell Service	22,452
Merslack Trucking, George	43,403
Merslack, C	14,550
Mertion Excavating Ltd	57,481
Merville Fire Protection District	25,603
Mervs Auto Centre	20,724
Mesich, T	43,756
Messerli, G	22,463
Messinger Distributors Ltd, C T	9,927
Metal & Wood Products (1958) Ltd	12,812
Metcalfe, J	5,517
Metchosin Fire Protection District	69,617
Methuen Publications	7,712
Metro Aggregates Ltd	19,708
Metro Motors Ltd	351,375
Metro Parking Ltd	13,585
Metro Textiles Inc	76,236
Metro Toyota Ltd	58,691
Metropolitan Press Ltd	71,582
Meugens, R M	42,000
Meyers & H Meyers, L	41,582
Meyers Contracting Ltd, Kerry	26,411
Meyers Holland Motors Ltd	10,513
Meyers Interiors Ltd	5,662
Meziadin Lake Service	17,675
Mi-Ke Enterprises	12,563
Mica Grading	137,575
Mica Marine Ltd	25,333
Michelin	176,117
Michell Excavating Ltd	13,528
Michell, N	38,263
Micon Products Ltd	6,694
Micro Age Computer Stores	35,214
Micro Com Systems Ltd	475,730
Micro Products Ltd	68,484
Micromedia Ltd	21,182
Micromet Systems Inc	8,919
Microsite Forestry Consultants	42,137
Microtek Research & Development Ltd	25,300
Microvision Industries Ltd	34,190
Mid City Texaco 1982	19,374
Mid-Island Fence & Gate (1982) Co Ltd	10,235
Mid-Isle Traffic Control	45,501
Mid-Mountain Excavating Ltd	13,160
Midas Muffler & Brake Shops	9,171
Middleton Trucking Ltd	28,068
Middleton Ventures Ltd	71,404
Midland Janitorial Service Inc	7,074
Midvalley Construction Co	3,496,574
Midway Chain Ltd	193,348
Midway Metals Ltd	57,819
Midway Supply Ltd	15,164
Midwest Helicopters Ltd	77,264
Midwest Library Service	16,418
Mighton Contracting Ltd	165,481
Mike Enterprises Ltd	19,693
Mikes Auto Towing	14,162
Mikes Heavy Hauling	8,287
Miko & Sons Logging Ltd	26,042
Mikoda & Associates, J L	27,506
Mil-Sted Agencies Ltd	6,904
Miles & Associates Ltd, M	52,648
Miles Laboratories Ltd	37,577
Milestone Grading	60,398
Mill Bay Fire Protection District	67,100
Millan, L	28,819
Millar, A	75,602
Millard, H R	40,926
Miller & Wyatt Ltd	12,759
Miller Contracting Ltd	33,078,988
Miller Contracting, Randy	50,505
Miller Engineering Surveys Ltd	35,000
Miller Enterprises Ltd, Ken	6,031
Miller Trucking (1977) Ltd, Dave	32,692
Miller Trucking & Contracting, Bert	12,228
Miller, A	40,768
Miller, D	24,997
Miller, E	9,145
Miller, G	114,222
Miller, R	58,400
Millers Photo Finish Ltd	5,459
Millikin, G	7,404
Millipore Ltd	36,075
Mills Memorial Hospital	8,391
Mills-Hodgins & H E Mills & R C Knight, G W R Mills	48,500
Millsap Trucking, P	72,588
Milmine, M E	5,946
Milne, E J	5,734
Milner Trucking Ltd, J	21,136
Milos Equipment Ltd	21,991
Miltenberger, G	20,965
Milton Enterprises Ltd, O	7,320
Milton Ltd, J	19,296
Milton Towing	17,747
Miltons Movers	7,466
Milward, D	19,425
Mini Contracting	5,921
Mini Landscaping	17,073
Mining Software Services Ltd	61,777
Minnesota Educational Computing Corp	49,776
Minnett, J	23,980
Minor Forest Products Ltd	27,372
Mintz, D	9,006
Miscellaneous Travel	1,866,631
Miskiman, B	13,613
Mission Auto Wrecking Ltd	6,000
Mission Memorial Hospital	6,815
Mission Plastics Ltd	25,943
Mission School District 75	534,793
Mister Tire Sales	5,799
Mitchell Auto Parts Ltd	47,007
Mitchell Bay Contracting Ltd	57,497
Mitchell Press Ltd	777,932
Mitchell Schuller & Dellow	32,694
Mitchell, B	20,378
Mitchell, G	33,047
Mitchinson, R	46,164
Mitech Business Systems Ltd	12,022
Mizar Construction Co Ltd	5,765
Mlazgar Contracting, D	182,797
Mng Plastics Ltd	35,236
Moberg & Sons Ltd, Vic	46,771
Mobile Contracting Co Ltd	8,387
Mobile Equipment Service Ltd	141,341
Modern Grounds Maintenance Ltd	67,068
Modern Materials Ltd	5,423
Modular Bridge Systems Ltd	15,898
Moen, T	6,090
Moes Backhoe Service	14,560
Mogas Fuel Systems Inc	33,081
Moha Contracting	72,462
Moha Placer Mines	27,590
Mohawk Data Sciences Canada Ltd	1,473,977
Mohawk Oil Co Ltd	319,789
Mohawk Propane	19,889
Mohawk Terminals Ltd	40,657
Moldowan Grader Services Ltd, Ken	21,431
Molnar, T	25,828
Molony, R J, Dr	7,920
Monarch Machine Co Ltd & Canrep Morse Inc	22,410
Monashee Resources	14,567
Monk Office Supply Ltd	1,079,867
Monks Super Service Ltd	6,065
Monolith Holdings Ltd	56,556
Monroe Bros Contracting Ltd	24,432
Monroe Holdings	44,891
Monroe, M	19,902
Monsanto Canada Inc	1,386,280
Montebello Metal Inc	16,631
Montgomery & Associates, G	6,225
Montgomery, G	26,500
Montgomery, R	25,189
Moodys Investors Service Inc	28,765
Moonen, J F	44,112
Mooney Contracting Ltd, Gordon	9,221
Moonlight Auto Repairs	15,474
Moonlight Communications	33,416
Moonlight Studio	6,871
Moonraker Ltd	13,190
Moore & Associates Ltd, J O	28,262
Moore & Associates, Bill	19,090
Moore Business Forms & Systems Division	1,296,781
Moore Business Products Division	8,366
Moore Educational Consultant Ltd, A	38,486
Moore Trucking, Dave	137,597
Moore Trucking, G & M	40,686
Moore, E	115,759
Moore, G	418,853
Moore, J	41,411
Moosehorn Trucking	7,338
Moran & Co	21,035
Moran Seeds Inc	6,561
Morash, S	8,664

	$
Morben Construction Ltd, T R	5,784
More, A, Dr	5,531
Moreau, J	30,110
Morell Pure Foods Ltd	10,968
Morelli Chertkow Griffiths & Hogg	25,306
Moreton, G	25,038
Morgan Engineering Ltd, John R	7,140
Morgan Inc, G C	12,148
Morgan Trucking, C	13,149
Morgan, C	10,346
Morgan, M	33,995
Morice River Sand & Gravel	30,837
Morning Star Travel Service Ltd	10,893
Morningdew Consulting Services Ltd	51,312
Morris & Associates, K J	34,936
Morris, D	5,594
Morris, J	16,898
Morris, M	7,293
Morrison Enterprises, Gayll	7,735
Morrison Ranches Ltd	18,565
Morrison, B	19,660
Morrison, B D	65,043
Morrison, D	35,408
Morrison, N	13,421
Morriss Printing Co Ltd	52,524
Mort, R	21,325
Mortenson Trucking, L	70,656
Morton Kellie & Associates Ltd	11,018
Morton, T	24,823
Mosby Co Ltd, C V	7,921
Moscone & Bros Landscaping Ltd, T	194,973
Moses Construction, Gene	53,444
Moses Lake Land & Forest Management Ltd	42,661
Moth, J	18,108
Mother Parkers Foods Ltd	5,106
Motherwell Logging Ltd	29,645
Motor Car Parts Kamloops Ltd	25,374
Motorola Ltd	451,471
Motorways Direct	153,894
Mould, J	21,187
Mounsey, D	12,211
Mount Begbie Machine Works Ltd	30,068
Mount Cartier Cedar Products Ltd	8,336
Mount Cheam Developments Ltd	6,891
Mount Paul Contracting Ltd	23,333
Mount Waddington Regional Hospital District	123,184
Mountain Consultants Inc	15,052
Mountain Equipment Co-op	30,046
Mountain Fire Protection District	13,914
Mountain Meadows Ranch	6,487
Mountain Pacific Forestry Ltd	106,827
Mountain Reforestation Ltd	150,503
Mountain Timber	6,284
Mountain View Electric Ltd	5,806
Mounterrain Developments Ltd	9,016
Moving Expenses	1,539,294
Mowats Carline Muffler	5,122
Moyen Backhoe & Trucking Service, D L	26,077
Moyer, L	7,290
Mr Munchies	5,001
Mr Rentals	7,646
Mscp Information Software Sciences Ltd	10,648
Mt Seymour Resorts	14,335
Mt View Tree Service Ltd	20,908
Much & Time Crane & Rigging Ltd	7,380
Mudslide Contracting Ltd	111,026
Mueller Lifts Ltd	5,585
Muir & Co	5,055
Muir Cap & Regalia Ltd	12,292
Muir Trucking, K	51,047
Muir-Cleveland, D	12,013
Muir, A	44,695
Muir, A D, Dr	20,000
Muir, G	6,427
Muir, W	9,295
Mulder Concrete Ltd	21,183
Mulholland, D J, Dr	11,080
Muller Excavating, Chris	11,630
Mullholland Webster in Trust	300,000
Mulligan, V	7,586
Mullins (In Trust), N D	24,034
Mulroy Construction	9,419
Multi Turf Specialists Ltd	14,491
Multi-Power Products Ltd	17,009
Mulvahill, R	5,755
Mulzet Contracting, P	17,026
Munckhoff Manufacturing	35,438
Munegatto Masonary Ltd	10,357

	$
Municipal Finance Authority of B C	57,904
Munroe, D R	40,053
Munros Books	9,378
Mur-Ford Contracting Ltd	11,039
Murakami Logging Ltd	9,504
Muraro, S	24,380
Murdock, J	38,841
Murphy & Wakefield Ltd	5,792
Murphy, A	14,755
Murphy, E	18,830
Murphy, H O, Dr	88,800
Murray & Associates	28,399
Murray & Associates, K R, Dr	11,975
Murray & Sons Excavating Ltd, Pat	82,534
Murray Backhoe Services, John	104,544
Murray Elevator	88,922
Murray River Construction Ltd	59,149
Murray Video Productions, Terry	68,915
Murray-Latta Machine Co Ltd	2,491,854
Murray, D T R	6,119
Murray, K	5,347
Murray, K R, Dr	7,270
Murray, S	10,636
Murrays Custom Roto-Tilling	71,353
Murrays Gradall Services	76,032
Musgamagw Tribal Council	37,098
Muskeg Oilfield Services Ltd	35,924
Muskwa Service	10,249
Mustang Industries Inc	17,924
Mutch Trucking, Bruce	20,893
Muth, N	6,891
Muxlow Sports Products Inc	25,000
My Mechanic	7,775
My Shop	7,589
Myatt Trucking Ltd	6,845
Myers Trucking Ltd	47,021
Myers, A H	47,400
Myiot, H	14,862
Myles, K	10,705
Myra Systems Corp	310,640
Myrah-Vedder, Don	12,920
N A P Aluminum Products	7,363
N B I Canada Inc	369,263
N B R Distributors & Body Supplies	8,394
N C R Canada Ltd	27,863
N C S Diagnostics Inc	18,714
N D Systems Ltd	225,191
N L Radio	8,050
N W Forestry Services Ltd	37,549
N W Fuel Injection Service (1983) Ltd	70,209
Nadir Mapping Corp	157,154
Nadler Consulting Ltd	14,300
Nahanni Helicopters Ltd	44,417
Nahanni Industries Ltd	151,024
Nakusp Agencies Ltd	13,448
Nakusp Gulf Service	12,819
Nalleweg, N D	102,927
Nalleys Canada Ltd	11,094
Nanaimo Chrysler Ltd	29,327
Nanaimo Daily Free Press	10,578
Nanaimo Minute Men Ltd	9,601
Nanaimo Prehung Door Ltd	6,825
Nanaimo Regional General Hospital	12,118
Nanaimo Regional General Hospital Society	8,875
Nanaimo Regional Hospital District	256,774
Nanaimo School District 68	2,953,024
Nanaimo Sheet Metal Ltd	12,613
Napa Auto Parts	52,418
Napp Construction Ltd	22,824
Naramata Centre for Continuing Education	24,318
Naramata Irrigation District	32,636
Nasby, B	28,232
Nashua Canada Ltd	5,946
Nashwito Industries Ltd	30,480
National Association of Corrosion Engineers	15,781
National Association of State Racing Commissioners	7,085
National Chemsearch	5,840
National Concrete Accessories	22,978
National Energy Equipment Inc	8,558
National Food Distribution Centre for the Treatment of Hereditary Metabolic Diseases	92,889
National Machinery Co Ltd	16,688
National Research Council	7,800
National Tour Association	8,351
National Wholesale Clothing Ltd	69,217
Natural Aid Products Ltd	9,608

	$
Navair Ltd	69,320
Nawitka Renewable Resource Consultants Ltd	11,835
Naylor, S	6,014
Nealis, D	13,929
Near Consultants & Associates Ltd	21,351
Nechako Chevron Service	8,454
Nechako Redi-Mix Ltd	20,513
Nechako Reforestation Services Ltd	299,318
Nechako School District 56	984,843
Nedco	315,795
Nedokus, E	19,232
Needham, J	9,680
Neelco Construction (1986) Ltd	1,742,163
Neels Enterprises Ltd, J M	18,779
Neely, S	32,120
Neilcraft Furniture Ltd & Royal Bank of Canada	25,000
Nelles Trucking Ltd	14,434
Nelson & Associates Inc, P	17,075
Nelson Canada	538,959
Nelson Carpenter	17,849
Nelson Commercial Painting Ltd, W J	5,700
Nelson Custom Grading Ltd, Mel	33,908
Nelson Daily News	21,952
Nelson Industries Ltd	10,144
Nelson Island Sea Farms Ltd	5,250
Nelson Logging Ltd, Stan	8,308
Nelson Radiator Shop Ltd	6,540
Nelson Ready-Mix Ltd	37,631
Nelson School District 7	1,970,635
Nelson Security & Patrol Services	13,265
Nelson Truck Service	6,580
Nelson Trucking	23,185
Nelson, B	14,395
Nelson, D	15,985
Nelson, J	8,727
Nelsons Linen & Industrial Supply	32,972
Nelsons Linen Supply	7,999
Nemeth, L	7,160
Neon Products Ltd	12,570
Neptune Food Suppliers Ltd	165,985
Nesbitt, A	8,150
Nessman, J	9,026
Netherlands Overseas Mills	13,632
Netupsky Engineering Co Ltd	62,780
Neubauer Trucking, J	57,038
Neubauer, R	35,763
Neudorf Reporting Services Ltd	7,333
Neufeld, M	55,877
Neufeld, T	17,907
Neumann, G	8,311
Neveridle Dairy Farm Ltd	5,125
Neville Crosby Inc	210,779
New American Library of Canada	14,035
New Caledonia Supplies Ltd	8,740
New Line Products Ltd	45,153
New Media Technologies Ltd	14,425
New West Diesel	191,956
New West Equipment (1984) Ltd	5,318
New-Line Products Ltd	13,718
Newbeck Design, Nicholas	7,357
Newbury, M	17,500
Newhouse Graphics Ltd	33,609
Newhouse, B	20,237
Newlands Enterprises Ltd	28,233
Newman, R	17,116
Newnes Machine Ltd	5,760
Newport Marketing & Communications Inc	41,000
Nexus Informatics Ltd	153,141
Ng, H	10,888
Niart International Inc	47,816
Nicat Marketing Corp	16,399
Nichiporuk Holdings Inc, W	134,481
Nichol Contracting, Jim	12,020
Nicholls Distributors Inc, R	146,587
Nicholls Trucking, Ted	11,754
Nicholls, A C	6,250
Nichols Co Ltd, R H	6,246
Nicholson & R Nicholson, D	5,615
Nicholson Chevrolet Oldsmobile (1982) Ltd	40,776
Nicholson Contracting, K M	62,973
Nicholson Travel, Tony	10,863
Nicholson, A	10,415
Nicholson, K	6,662
Nickels Cartage Co Ltd	10,830
Nicola Chain Saw & Equipment Rentals	7,426
Nicola Ranch Ltd	14,642

	$
Nicola Traffic Control	180,097
Nicola Valley Sand & Gravel Mix Ltd	18,024
Nicola Valley Service	5,713
Nicols Construction Ltd	8,840
Nicolson, B	5,600
Niedermayer, R	14,850
Nielsen Construction, V & S	7,985
Nielsen Investments Ltd	15,363
Nielsens Excavating	62,991
Nielson Contracting Ltd, A & M	10,455
Nighthawk Small Motors Repair	62,500
Nilex Geotechnical Products Inc	127,311
Nilsen Realty Research Ltd	30,338
Nimpo Lake Enterprises Ltd	11,109
Ninety-Nine Transport Ltd	39,894
Nisgha School District 92	23,861
Nisshin Kogyo K K	255,219
Nitikman, R C	11,582
Nixdorf Computer Canada Ltd	23,119
Nixon Consultants Ltd, John	14,365
Nixon Wenger Watts Wagner Einfeld & Williamson	55,411
Noble, E	19,739
Noble, G	15,823
Noble, K	6,983
Noble, L	25,340
Nodes Construction Ltd, H F	419,531
Nohels Logging Co Ltd	125,748
Nolan Drugs Ltd	5,053
Nomad Grading Service	22,511
Nomadic Silviculture Ltd	376,047
Noosatsum Waterworks District	5,000
Nor-Est Radiators Ltd	6,186
Nor-Mar Truck & Equipment Ltd	44,916
Nor-West Excavating Ltd	62,691
Noramco Wire & Cable Co Ltd	73,499
Norberg Motors Ltd	39,098
Norberg Truss Ltd	14,344
Norberg Wiggins Insurance Agencies Ltd	6,729
Norbroc Service Ltd	26,389
Norco Septic Service Ltd	50,570
Nordbo Services Ltd	14,905
Nordic Appliance Service	15,149
Nordic Ford Mercury Sales	6,263
Nordin Consultants	26,596
Nordli Construction Ltd	77,274
Nordstrom, E	21,929
Norecol Environmental Consultants Ltd	31,420
Norelco Industries Ltd	97,839
Norgaard Ready-Mix Ltd	52,285
Norgaard Trucking Ltd	25,913
Norkam Enterprises	12,999
Norland Forest Products Ltd	20,488
Norman Rule Co	8,313
Norman Trucking Ltd, Reg	131,736
Norman, C	21,025
Norman, R	7,135
Norms Truck & Loader Service	117,639
Norran Holdings Ltd	8,138
Norsat International Inc	12,500
Nortech Control Equipment Inc	26,265
North & West Vancouver Emergency Program	7,408
North American Airlines	16,022
North American Microsystems	147,512
North American Professional Technologies (BC) Ltd	26,150
North Associates Canada Ltd	26,169
North Bench Contracting Ltd	6,276
North Campbell River Plumbing & Heating Ltd	5,874
North Cariboo Flying Service Ltd	130,793
North Cedar Waterworks District	125,742
North Coast Air Services Ltd	25,912
North Coast Rentals (1984) Ltd	6,237
North Country Sports Ltd	5,223
North Country Towing Ltd	19,233
North Island College	7,486
North Island Gazette Ltd	6,245
North Island Insurance Services Ltd	13,595
North Island Rockpro Inc	30,119
North Isle Motors Ltd	20,117
North Okanagan Regional Hospital District	497,129
North Ridge Tire Ltd	7,843
North Route Equipment	134,028
North Shore News	7,794
North Sper Products	6,561
North Star Motors Ltd	17,183
North Thompson School District 26	694,979

	$
North Town Auto Clinic	13,339
North Valley Gravel Ltd	10,121
North Valley Supply Ltd	7,723
North Van Shell	7,086
North Vancouver School District 44	64,105
North West Sack Co	5,739
North West Services	16,820
North West Survey Corp (Yukon) Ltd	984,754
North West Welding & Fabricating Ltd	5,334
North-West Bindery Ltd	421,727
Northcoast Forest Products Ltd	177,706
Northcoast Power Ltd	29,444
Northcountry Insurance Agencies (1975) Ltd	45,239
Northern Bearing & Drive Service Ltd	17,827
Northern Building Supply Ltd	6,939
Northern Construction Specialties Ltd	25,380
Northern Diesel Services Ltd	18,337
Northern Drugs Ltd	6,689
Northern Eau Claire Construction Materials Ltd	20,844
Northern Farm Products Ltd	8,142
Northern Hardware & Furniture Co Ltd, The	20,360
Northern Interior Pco	30,937
Northern Lights College	12,619
Northern Lights Woodworking Ltd	6,331
Northern Linen Supply	24,762
Northern Magneto Ltd	95,762
Northern Metalic Sales (Chetwynd) Ltd	6,088
Northern Metalic Sales (F S J) Ltd	29,247
Northern Metalic Sales Ltd	22,354
Northern Mountain Helicopters Inc	1,817,616
Northern Piledriving Ltd	85,932
Northern Reclamation Ltd	8,662
Northern Rock Products Ltd	1,135,054
Northern Sentinel Press Ltd	6,808
Northern Spring Brake & Steering Ltd	9,973
Northern Steel Ltd	35,862
Northern Telecom Ltd	37,292
Northern Thunderbird Air Ltd	326,286
Northern Underwater Contractors Ltd	6,600
Northgate Chevron & Carwash	23,955
Northgate Supplies Ltd	13,148
Northgate Terminals Ltd	48,120
Northgraves, C	6,506
Northland Agency (1976) Ltd	24,482
Northland Plymouth Chrysler Ltd	165,783
Northland Tree Service Ltd	24,540
Northmore Contracting Ltd	6,509
Northrock Industries Ltd	522,057
Northshore Nissan Ltd	15,001
Northside Steel Fabricators Ltd	69,367
Northsyde Automotive Centre Ltd	10,888
Northwest Communications Ltd	10,823
Northwest Community College	24,403
Northwest Digital Ltd	524,177
Northwest Drug Co Ltd	5,317
Northwest Laboratories Ltd	67,153
Northwest Media Centre Ltd	30,655
Northwest Musical Services Ltd	45,654
Northwest Oilfield Services Inc	8,900
Northwest Pile Driving Ltd	132,213
Northwest Services	10,535
Northwest Transport Ltd	9,806
Northwestel Inc	250,684
Northwood Pulp & Timber Ltd	251,563
Norton Custom Bulldozing, Russell	5,188
Norton Stewart Norton & Scarlett	37,337
Norwegian Enterprises Inc	25,000
Norwest Soil Research Inc	22,596
Norwest Training Services Ltd	7,900
Norwich Eaton Pharmaceuticals Inc	31,061
Nose Mieske Traxler Haines & Wingham	64,776
Nouch Welding Ltd	13,648
Nova Messenger Services Ltd	7,650
Novair	11,465
Novak & Sons	7,605
Noval Enterprises	121,006
Novatron Information Corp	92,449
Novopharm Ltd	48,296
Nowosad Klaver	11,168
Noxell (Canada) Corp	12,132
Nu-Road Contracting Ltd	8,086,667
Nu-Tech Systems Ltd	7,381

	$
Nu-Way Cleaners Ltd	7,549
Nugrowth Industries Ltd	40,150
Nultac Logging	5,380
Nurnberger Designs Ltd	5,848
Nuxalk Band Council	7,776
Nyberg, H	17,200
Nyberg, R M	19,156
Nyes Foundry Ltd	15,200
Nygaard & Son Ltd, Don	12,334
Nylander Holding Ltd	16,373
O C Developments Inc	48,087
O C L Industrial Materials Ltd	24,252
O D C Exhibit Systems Ltd	28,365
O E M Hardware Inc	11,034
O J Trucking	42,013
O K Builders Supplies Ltd	27,212
O K Construction Ltd	154,505
O K Paving (Upper Island) Co Ltd	259,243
O K Power Systems Holdings Ltd	186,920
O K Tire (Penticton) Ltd	30,944
O K Tire Stores	11,171
O K Valley Auto Parts	17,883
O K Welders Supplies Ltd	93,401
O M C Distributors	22,057
O W L Stationers	11,261
Oak Bay Beach Hotel	10,940
Oak Bay Marina Ltd	5,453
Oakdale Consulting Services	21,396
Oakdale Shell	13,387
Oaktree Management Consulting Ltd	23,800
Oasis Information Systems	21,201
Obee, B	9,470
Oberson, W A	14,961
Obrian, P	13,688
Obrien & Fuerst Log Ltd	200,842
Obrien Contracting Ltd, L	10,055
Obrien Press Ltd	28,029
Obrien, P M	6,700
Ocean Construction Supplies Ltd	336,986
Ocean Construction Supplies Northern Ltd	26,926
Ocean Falls Corp	600,480
Ocean Gold Seafarms Ltd	28,296
Ocean Point Contractors Ltd	2,071,012
Oceanic Sportswear Ltd	21,268
Oceansport Enterprises Ltd	10,500
Oconnor Chrysler	20,960
Oconnor, A	15,694
Odine Contracting, Doug	34,751
Odonto Corp Ltd	12,162
Odyssey Computer Services	164,131
Oestreich & B Oestreich, Karen	7,621
Oestreich, K	7,526
Office Overload	38,822
Office Supply Wholesale Ltd	22,861
Office Xtras	77,388
Official Court Reporters	10,482
Official Court Reporters Vancouver	21,570
Official Court Reporters Vernon	6,261
Ofis Services	9,163
Ogilvy Consulting Engineer Ltd, John G	84,686
Oglow Enterprises Ltd	21,338
Oglow, P	7,898
Ogma Consulting Corp	165,659
Ogrady, F	18,127
Ogston, L	19,302
Ohashi Bros Logging Ltd	21,702
Okanagan Aggregates Ltd	2,359,939
Okanagan Basin Water Board	203,809
Okanagan Brake Centre 1986 Ltd	10,689
Okanagan College	84,972
Okanagan Diesel Injection Ltd	13,296
Okanagan Falls Irrigation District	6,418
Okanagan Fertilizer Ltd	184,705
Okanagan Helicopters Ltd	2,901,144
Okanagan Kootenay Eco-Tech Ltd	18,493
Okanagan Linen Supply	9,434
Okanagan Marketing Inc	13,054
Okanagan Power Sweepers	20,901
Okanagan Prime Products Inc	12,500
Okanagan Regional Library	964,602
Okanagan Trucking	52,087
Okanagan Turbo Sprayers Ltd	5,147
Okanagan-Similkameen Regional Hospital District	415,666
Okey, C	18,201
Old Country Shoes	165,770
Old Stone Rock Co	7,332
Oldridge, D	5,000
Olenders Auto Repair Centre Ltd	44,752
Olfert Trucking Ltd	13,072

	$
Olifkey, M	41,763
Olinger Contracting Ltd	5,546
Olinyk, E	110,537
Olio Enterprises Inc	17,257
Oliver & G K Giltrap, W F	75,994
Oliver & R Hitchcock, C	6,930
Oliver Fire Protection District	44,000
Oliver Readi-Mix Ltd	15,938
Oliver, H A D	6,535
Olivetti Canada Ltd	1,050,458
Ollenberger, F	25,164
Olmsted & Associates Inc, W R	26,798
Olsen Logging Ltd, J C	19,740
Olsen, G	23,403
Olson Trucking Ltd, Jim	55,942
Olson Trucking, Ken	28,411
Olynyk & Sons Ltd, S	9,038
Omega Communications Ltd	27,909
Omega Design	5,609
Omega Forestry Ltd	154,808
Omega Neckwear & Apparel Ltd	7,671
Omineca Aggregate	21,043
Omineca Glass Services	9,061
Omineca Insurance Services Ltd	46,486
Omineca Transfer Ltd	37,746
Omni Data Supply Ltd	48,784
Omni Engineering Inc	103,555
Omnitruster Inc	77,540
On Line Supplies Ltd	45,218
One Way Adventure Foundation, The	10,698
One-Write Accounting Systems Ltd	31,299
Oneill, W D	23,437
Oneills Chevrolet Oldsmobile Ltd	45,710
Onions Holdings Ltd, D	25,774
Onions, P M	7,700
Ontario Banknote Ltd	30,191
Ontario Glove Mfg Co Ltd, The	19,456
Onyx Contractors Ltd	395,964
Ookpik Aviation Charter	6,242
Opco Logging	6,776
Open Learning Institute	62,896
Optimal Environments Inc	5,400
Oracle Corp	111,893
Oracle Systems Inc	144,989
Orange Point Construction Ltd	41,853
Orca Air Ltd	86,657
Orchard Ford Sales Ltd	7,536
Oregon Freeze Dry Foods Inc	35,125
Oregon State University	29,861
Organon Canada Ltd	87,734
Organon Teknika Corp	164,438
Orion Aviation Ltd	6,881
Ormheim, E M	62,789
Orom Consulting Ltd, H	62,690
Orr, J	20,465
Orris Laliberte & Co	11,075
Ortho Diagnostic Systems	145,169
Osborne, R K	23,656
Osborne, S	7,898
Osipov, L	6,305
Osoyoos Ready-Mix Ltd	6,411
Osoyoos Rural Fire Protection District	32,655
Osoyoos Transfer Co Ltd	7,780
Ostapchuk, S	13,895
Ostero Ltd, Nels	19,775
Ostrikoffs Excavating Ltd	60,613
Ottawa Civic Hospital	6,000
Otteson Sawmill & Logging	22,461
Otteson Trucking, Ron	11,532
Ottmanns Car Clinic Ltd	8,200
Otto Fishbrook Trucking	5,068
Oulette, M	48,771
Oulton, D	13,147
Outboard Marine Corp of Canada Ltd	32,282
Outdoor Adventures	8,163
Outline Display Canada Ltd	31,611
Outram Chemical Co Ltd	6,623
Overland Freight Lines Ltd	18,278
Overseas Monitor Ltd	74,035
Overwaitea Foods	247,997
Owen Bird	56,467
Owen Business Systems	31,708
Owen Cowling & Co	11,664
Owen Forest Consulting Ltd, D H	19,650
Owen-Flood & Considine	45,589
Owen, R	6,750
Owens Pump Service Ltd	9,716
Owens Trucking, J	88,882
Oxbury Trucking, John	60,170
Oxford University Press	1,667,624
Oxley, L	22,575
Oxoid Canada Inc	9,162
Oyama Fire Protection District	128,908
Oyama Irrigation District	18,135
P & D Logging Ltd	8,192
P & M Consulting	6,996
P & V Contracting	20,659
P A Future Forests	10,306
P A Research Consultants Ltd	10,145
P B Excavating	67,157
P C I Prescription Centre	19,302
P C L Paschen-Pike-A Joint Venture	2,473,587
P D B Ventures	8,750
P G Auto-Tech	12,372
P G Lite Express Ltd	11,721
P G Reforestation Service Co Ltd	14,418
P G Surg-Med Ltd	7,955
P J B Crane Service Ltd	6,264
P J Novelty Co Ltd	15,098
P L & L Contracting Ltd	11,197
P M Crane Rentals Ltd	9,231
P M I Data Maintenance Ltd	15,743
P M L Exhibit Services	25,000
P O A Satellite Systems	11,368
P R Properties Investment Ltd	29,456
P R Trumix Ltd	5,361
P S I Energy Software Ltd	6,606
P S I Fluid Power Ltd	7,717
P S Printers Supply Western Ltd	16,185
P T Contracting	107,599
P T O Holdings Ltd	6,691
Pace Technologies Inc	112,891
Pacific Art Services Ltd	5,226
Pacific Avionics & Instruments Ltd	24,463
Pacific Basin Economic Council	15,350
Pacific Blasting Co Ltd	17,325
Pacific Bluestar Ambulance Services Inc	7,415
Pacific Business Equipment Ltd	135,535
Pacific Circuit Design Ltd	31,845
Pacific Coast Electronics Ltd	129,320
Pacific Coast Fire Equipment (1976) Ltd	22,033
Pacific Communications Ltd	7,482
Pacific Damen Products Ltd	20,308
Pacific Dodge Chrysler Ltd	158,106
Pacific Driveway Sealing & Repairs	6,573
Pacific Emergency Packs & Equipment	13,261
Pacific Engines & Equipment Ltd	10,191
Pacific Equipment Co	273,788
Pacific Gmc (1979) Ltd	175,655
Pacific Illustrations	5,471
Pacific Industrial Scale Co Ltd	322,928
Pacific International Mapping Corp	5,040
Pacific Liaicon Ltd	78,286
Pacific National Leasing Corp	15,246
Pacific Northern Gas Ltd	10,679
Pacific Northern Rail Contractors Corp	429,954
Pacific Northwest Fencing Ltd	17,498
Pacific Northwest Removal Service Ltd	65,283
Pacific Performance Corp	92,479
Pacific Press Ltd	267,405
Pacific Produce Co Ltd	11,165
Pacific Ribbon & Carbon Co	114,257
Pacific Rim Airlines Ltd	12,695
Pacific Rim Coatings Ltd	121,163
Pacific Rim Engineered Products Ltd	42,592
Pacific Rim Power Saws Ltd	25,326
Pacific Show Productions Ltd	7,350
Pacific Soils Analysis Inc	48,479
Pacific Spring Ltd	7,139
Pacific Textiles Ltd	32,400
Pacific Underground Installations Ltd	22,770
Pacific Warehouse Equipment Ltd	62,440
Pacific Western Airlines Ltd	383,797
Pacific Western Wood Works Ltd	6,750
Padgett-Thompson	6,010
Page Distributors	18,330
Page, D	14,734
Pagel, K	23,984
Painter, G	14,920
Paish & Associates Ltd, Howard	50,880
Paler, J	16,093
Pallan Timber Products Ltd	135,755
Pallet Lumber Ltd, L C	24,307
Palm Dairies Ltd	71,898
Palm Tree Excavating Ltd	54,939
Palmer Jarvis & Associates	166,744
Palmer, B	19,662
Palmer, J	27,561
Palmers Gradall Service	112,230
Palowna Orchards Ltd	26,667
Pals Grading	23,201
Pamap Graphics Ltd	789,247
Pan Pacific Vancouver Hotel	7,206
Pan-Pacific Systems Corp	46,203
Panel Products	56,085
Pangco Electronic Services	10,201
Pannell Kerr Forster Inc	14,400
Panrucker, M	28,859
Paper Chase Business Services	11,536
Paragon Business Forms (Western)	6,148
Parish, R	31,826
Park Ambulance Service Ltd	43,715
Park Pacific Lumberworld Ltd	15,278
Park Shell	11,178
Parke Davis Canada Inc	67,454
Parker Pile Driving Ltd, D L	50,486
Parker-Pacific Equipment Sales	72,553
Parker, G	21,025
Parkside Pontiac Buick Ltd	5,094
Parksville & District Credit Union	14,580
Parksville East Waterworks District	8,504
Parksville Sand & Gravel (1975) Ltd	7,789
Parkview Construction Ltd	9,454
Parlby, G	6,718
Parliamentary Secretary Travel	32,513
Parrish, A	5,935
Parrish, R	5,100
Parsons Enterprises Ltd	31,610
Parsons Moving & Storage Ltd	22,171
Partridge Trucking Ltd, Ray	8,556
Paruk, M	15,000
Pashco Blasting Ltd	59,944
Pashnik, P A	5,570
Pasko, J	10,055
Passmore, C W	7,892
Pastiche Productions Ltd	9,006
Patch, A	12,868
Patek Supplies Ltd	6,516
Patel Supplies	5,074
Patenaude, G	8,007
Paterson & Associates, M Bruce	6,073
Paterson Trucking, R	32,598
Paterson, R	15,031
Pathfinder	12,108
Pathfinder Contracting	6,913
Pathfinder Software Inc	54,039
Pathocon Consulting	38,723
Pathologists Group Trust Fund	10,340
Paton, I D	5,228
Patricia Service	7,256
Pats Trucking	13,617
Patten Barrett & McDonald	35,756
Patterson, G	11,170
Patterson, J	18,400
Patterson, R H, Dr	13,965
Pattie, E J	6,250
Pattison Industries Ltd, J	5,703
Pattison Lease, Jim	41,160
Pattullo Moving & Storage Ltd	9,322
Pauls Bulldozing Ltd	26,027
Pauls Gradall Service	53,333
Pavelek & Associates Landscape-Interior Architects Ltd	5,250
Pavlis Trucking, Rick	25,177
Pay-Less Gas Co (1972) Ltd	13,994
Payne, D	44,676
Paynes Marine Supply Inc	5,957
Pc Computers Ltd	18,621
Pdc Technology Corp	138,591
Peace Country Rentals & Sales Inc	6,426
Peace Dozing & Contracting Ltd	5,243
Peace Moving & Storage Ltd	22,901
Peace River Block News Ltd	9,024
Peace River Lime Ltd	12,840
Peace River North School District 60	945,407
Peace River South School District 59	749,982
Peace River-Liard Regional Hospital District	614,852
Peace Wood Products Ltd	5,600
Peacher, C	5,486
Peachland Transfer Ltd	89,763
Peacock Porter & Boon	16,567
Pearce, C	24,383
Pearce, D C	11,525
Pearce, I	16,332
Pearkes, J	49,053
Pearlman & Lindholm	13,879
Pearlman & Lindholm in Trust	7,472
Pearson & Sons Contracting, T	5,987

SCHEDULE OF PAYMENTS

	$
Pearson Contracting 1979 Ltd, T	17,142
Pearson Excavating	18,299
Peat Marwick & Partners	125,060
Peat Marwick Mitchell & Co	55,874
Pechet, K	37,080
Peck, E R	106,912
Peck, R	8,690
Pedeco Applications	12,580
Peden Recreation Vehicle Ltd	14,770
Pedology Consultants	11,731
Peebles Contracting, Bob	38,704
Peebles, B	109,096
Peepre & Associates, J S	68,242
Peerless Engineering Sales Ltd	5,655
Peerless Ltd, E B	8,293
Pegs Delicatessen Ltd	9,256
Peiskar, B	86,070
Pell Business Equipment Ltd	15,104
Pelton Reforestation Ltd	3,588,943
Pemberton Express Garage	6,561
Pemberton Helicopter Services	41,336
Pemberton Houston Willoughby Inc	428,360
Pemberton Valley Dyking District	663,471
Pender Harbour Fire Protection District	69,768
Pender Pacific Systems	64,995
Pendleton, H J, Dr	6,894
Penfold, C	8,885
Penfold, K	5,900
Penhall Ltd, R D	44,999
Penich, S	30,900
Penick-Bio Uclaf Corp	67,028
Peninsula & Bay Lands Ltd	5,356
Peninsula Transport Ltd	12,927
Peninsula Tree Service Ltd	39,653
Penner Trucking	11,031
Penner, A	21,498
Penners Trucking Ltd, John	19,954
Penticton Engineering Ltd	16,232
Penticton Herald	10,419
Penticton Indian Band	49,584
Penticton Regional Hospital	10,994
Penticton School District 15	887,719
Penticton Tireland Centre Ltd	9,549
Pepper, W	8,088
Peregrine Biological Research Contractors	6,650
Peregrine Computing Ltd	12,484
Pereira, R	21,525
Perkin-Elmer Canada Ltd	34,319
Perkins Bros Logging Ltd	42,700
Perkins Co, B F	5,029
Perkins Trucking, R E	14,398
Perley, G L	6,207
Permasteel Construction Ltd	6,338
Perodeau, H	7,195
Perrin Reefers Ltd	61,455
Perry in Trust, A R	8,000
Perry, A	13,983
Perspective 5 Photography & Design Ltd	29,898
Persson, M A	17,662
Petch Contracting Ltd, L & D	355,403
Petcom Sales Ltd	7,717
Peters Bros Paving (1981) Ltd	11,255,058
Peters Industries (1984) Ltd	10,272
Peters Tirecraft Ltd	6,906
Peters, J G	32,015
Peters, K	7,696
Peters, L	6,999
Peterson Contracting	488,773
Peterson Stark & Fowler	6,297
Peterson, D G	19,351
Peterson, W	7,338
Petes Trucking	7,839
Petrie, M S	47,411
Petrie, P	12,844
Petro-Canada Inc	4,642,580
Petro-Canada Products	67,822
Pfizer Canada Inc	91,981
Pfizer Hospital Products Ltd	14,454
Pharmacia Canada Inc	6,133
Pharmasave	18,926
Phelps Apartment Laundries Ltd	48,998
Phelps, W	22,883
Pheonix Auto Tec Inc	5,298
Phero Tech Inc	296,448
Phi Resourceware Ltd	31,088
Phiedren Holdings Ltd	20,969
Philbrooks Boatyard Ltd	5,165
Philips Electronics Ltd	338,909
Philips Information Systems Ltd	293,670

	$
Philips-Micom Information Systems	41,736
Philley, B	12,343
Phillip, M	21,500
Phillips & Sons Contracting	28,177
Phillips Barratt Kaiser Engineering Ltd	6,002
Phillips Chevrolet Oldsmobile Cadillac Ltd	5,376
Phillips Excavating Co Ltd	9,913
Phillips Excavating Ltd, Gordon	87,551
Phillips Leasing	539,354
Phillips Trucking, R N	17,801
Phillips Trucking, Ted	61,319
Phillips, A	41,714
Phillips, B	32,796
Phillips, D	9,215
Phillips, G F	10,138
Phillips, L	8,418
Phillips, R	53,464
Phillips, T	19,400
Philpot Forestry Services (1977) Ltd	5,099
Phils Contracting	21,046
Philtek Electronics Ltd	13,612
Phoenix Blasting Ltd	51,938
Phoenix Communications Ltd	18,939
Phoenix Dispensary Ltd	5,297
Phonic Ear Ltd	74,937
Photo-Ident Laminating	5,359
Physio-Control Canada	6,670
Pickell Construction Ltd	39,185
Picker International Canada Inc	26,020
Pickering, L	18,366
Pihl & Co	5,333
Pike, W	40,170
Pilman Secretarial Ltd	6,451
Piltz, L	23,968
Pimlico Holdings Ltd	11,330
Pine Contracting	21,255
Pine Lake Construction Ltd	65,842
Pine Tree Sales & Service	15,104
Pine Tree Services	78,390
Pineridge Holdings	204,722
Pineridge Paving Ltd	1,038,087
Pinewood Holdings	103,081
Pinkertons of Canada Ltd	10,782
Pinnacle Contracting	10,516
Pioneer Envelopes Ltd	360,807
Pioneer Garage Ltd	17,627
Pioneer Log Homes	17,973
Pioneer Passport	50,358
Pioneer Pilot Service	20,580
Pioneer Portion Pak Ltd	6,797
Pipe & Piling Supplies (B C) Ltd	77,796
Pipes Business Systems Ltd, J R	120,875
Pistell Contracting, Al	18,826
Piteau Associates	15,241
Pitney Bowes	1,848,927
Pitt, K	45,586
Piva Trucking Ltd, Gordon	43,530
Piva, G	42,658
PK Auto & Industrial Supplies Ltd	5,102
Planden Contracting Ltd	15,934
Plastaline Road Marking Ltd	70,514
Plastic Shop, The	15,396
Play & Learn Warehouse	6,312
Playsted Sheet Metal Ltd	5,309
Playtech Distributors Inc	10,181
Plazer Contracting Ltd	278,662
Pleasant Industries	17,753
Plecas, R S	5,848
Pletsch Holdings Ltd, E H	86,397
Plimley Chrysler Dodge	9,313
Plimley Elevator Mfg Ltd	74,218
Plog Research Inc	49,000
Plowboys Landscaping	8,157
Plumridge Trucking, Blair	10,929
Pluto Autobody Ltd	5,099
Plyatuk, C	5,988
Pml Microbiologicals	16,488
Pocha & R Pocha, E	9,612
Pocock, A	26,012
Pogson, W J	7,795
Pohl Holding	9,739
Pohl, R	7,401
Points West Heritage Consulting Ltd	18,849
Poje, A J	19,050
Polar Tech Ltd	10,887
Polaroid Corp	10,425
Polebrook Holdings Ltd	57,538
Polestar Communications	8,000
Polier, J	8,915
Polk & Co Ltd, R L	10,827

	$
Pollock, A	18,442
Polsson, K	7,511
Polus, A	15,836
Poly Signs & Labels Ltd	5,891
Poly-Chlor Plastic Industries Ltd	8,581
Polycrete Restorations Ltd	60,219
Polymer Engineering Co Ltd	5,000
Polynova Industries Ltd	10,875
Ponderosa Forestry Consulting	24,520
Poole, C	27,914
Pooley Bros Ltd	603,538
Pooley Construction Co Ltd	8,996
Pope & Talbot Ltd	63,041
Popular Landscaping & Gardening Ltd	65,658
Porpoise Bay Logging Ltd	66,142
Porpoise Bay Shellfish Ltd	5,038
Porpoise Bay Shellfish Ltd & Royal Bank of Canada	5,038
Port Hardy Insurance Services Ltd	20,142
Port Hardy Ready Mix Ltd	17,755
Port Machine Works (1976) Ltd	7,169
Porteous, L	37,623
Porter & Boon	18,617
Porter & W R Porter, L W	7,054
Porter Trucking, J	23,030
Porter, J	45,967
Porter, M	21,438
Porter, W	8,350
Portico Insurance Services (B C) Ltd	12,039
Pos, R, Dr	46,208
Positive Photo	8,955
Post-Haste Video	7,989
Postill & Sons Ltd, R E	102,133
Pothecary, B	27,559
Pothecary, D D	48,842
Pottinger, J	36,943
Poulin & Associates, V A	110,505
Poulton, M J	5,800
Pounder Emulsions Ltd	5,580,192
Powell Air Ltd	80,922
Powell River Regional Hospital District	43,879
Powell River School District 47	1,062,027
Powell, A	5,725
Powell, D	19,245
Powell, T	29,358
Power & Associates, R C	58,099
Pozzobon Fencing	23,429
Praetorian Security Inc	11,043
Prairie Hydraulic Equipment Ltd	9,340
Pratt & Whitney Aircraft of Canada Ltd	1,012,539
Pratt, R L	6,430
Pre-Cam Rentals Ltd	49,772
Pre-Con Products Co Ltd	325,770
Precise Color Processors Ltd	28,911
Precision Civil Installations Ltd	985,820
Precision Consulting	68,562
Precision Engineering Industries Ltd	22,899
Premier Automatic Transmissions Ltd	5,782
Premo Plastics Engineering Ltd	29,434
Prentice-Hall Canada Inc	1,502,479
Prentice-Hall of Australia	7,339
Prentice, E	7,230
Pressed Metal Products Ltd	20,589
Preston Contracting Ltd, P	287,537
Preston, J	25,695
Prestons Pumps & Irrigation	8,929
Prevost Contracting Ltd	8,029
Price & Markle Equipment Ltd	8,247
Price & Markle Industrial Supply Ltd	36,589
Price & Markle Merritt Ltd	19,674
Price & Markle Penticton Ltd	15,118
Price & Markle Quesnel Ltd	26,131
Price & Markle Revelstoke	11,582
Price & Markle Trail Ltd	5,763
Price Construction Ltd, J W	336,682
Price Daxion	543,317
Price Holdings, D	33,217
Price Waterhouse Associates	197,267
Price Waterhouse Ltd	34,963
Price Waterhouse Management Consultants	6,500
Price, F	7,733
Price, J	6,579
Prices Lock & Safe Ltd	18,285
Pricil (Sarnia) Ltd	28,675
Pride of B C Processors Ltd	31,625
Priest, L	35,927
Prime Explosives Ltd	13,740

	$
Prime Mover Controls Ltd	6,453
Prime Personnel	48,078
Prime Time Productions Inc	18,550
Prince George Auger Services Ltd	23,486
Prince George MacK Sales & Service Ltd	5,641
Prince George Motors Ltd	262,066
Prince George Radiators Ltd	13,134
Prince George Regional Hospital	24,104
Prince George School District 57	2,006,331
Prince George Spring Ltd	40,460
Prince George Taxi Holding Co Ltd	9,751
Prince George Truck & Equipment Ltd	47,729
Prince Rupert City Telephones	122,986
Prince Rupert Daily News	9,455
Prince Rupert School District 52	26,454
Princeton Light & Power Co Ltd	6,582
Princeton Redi Mix Ltd	22,215
Princeton Rentals	19,007
Princeton School District 17	425,642
Princeton Wood Preservers Ltd	10,497
Pringle, K, Dr	14,430
Printcraft of BC Ltd	5,356
Prism Enterprises Ltd	443,376
Pro Diesel Chrome & Hydraulics Ltd	8,313
Pro Span Construction	51,684
Pro Steel Erectors Ltd	188,148
Pro-Lab Inc	17,702
Pro-Tec-Tion Garments	9,092
Probek, G	17,480
Procter & Gamble Inc	76,629
Procyshyn, A J	16,015
Profastners	201,011
Professional Components Ltd	16,544
Professional Reporting Services Ltd	9,866
Project Shelter Ltd	135,445
Promac Industries Ltd	12,088
Pronk, M B	22,113
Pronto Enteprises	47,161
Pronto Glass & Tire	8,088
Pronto Radiator Centre	5,033
Proppe, H	61,083
Prospect Equipment (1983)	6,599
Protech Construction Ltd	519,867
Protect-Orr Alarm Services Ltd	58,829
Protti, D	24,102
Province of B C Public Trustee	87,153
Province of Saskatchewan	42,392
Province-Wide Communications Ltd	33,142
Province, The	33,496
Provincial Election Expenses	5,902,593
Provincial Home Acquisition Account	7,798,434
Provincial Treasurer of Alberta	36,023
Prowse, D C	70,968
Pruden, H	11,981
Pruner, D	18,875
Pryce-Fyve Industrial Sales Ltd	13,100
Psycan Corp	24,733
Ptarmigan Gravel Ltd	442,390
Public Debt Issue Costs	3,201,982
Public Affairs International Ltd	56,636
Public Service Long Term Disability Fund	10,869,696
Public Service Retiring Allowance	5,056,400
Public Service Superannuation Fund	67,214,257
Pulsar Electronics Ltd	6,219
Pump House	8,170
Pumps & Power Ltd	118,128
Puntzi Contracting	6,382
Purcha & Son Construction, Murray	173,149
Purchasing Commission Warehouse	980,232
Purcka Bros Construction Ltd	10,620
Pure Air Products Ltd	15,964
Purity Feed Co Ltd	14,758
Purmal Contracting, Norm	105,873
Purolator Courier Ltd	20,551
Purves Ritchie	58,500
Pye & Sons Excavating Ltd	123,394
Pyke, N	10,000
Pylatuk, C	9,044
Pylypiuk Trucking Ltd, Mitch	13,174
Pyramid Building Supplies Ltd	6,129
Pyrotenax of Canada Ltd	21,523
Q Industrial Productions	9,329
Q L Systems Ltd	11,845
Qixtar Investments	13,731
Qm Industries Ltd	51,002
Quadra Auto Supplies	7,510
Quadra Construction Co Ltd	231,553
Quadra Travel (1976)	8,182
Qualicum School District 69	3,355,083
Quality Drafting Services	71,412
Quality Seafarms Ltd	46,750
Quality Silviculture	76,462
Quantum Holdings Ltd	20,084
Quantz, E	68,013
Quartech Systems Ltd	902,521
Quartz Bay Sea Farms Ltd & Canadian Imperial Bank of Commerce	21,106
Quatsino Seafarms Ltd	13,500
Que Que Vee Enterprises Ltd	13,931
Queale Electronics Ltd	53,790
Queen Charlotte Helicopters Ltd	46,518
Queen Charlotte School District 50	262,513
Queensway Auto Body Ltd	12,088
Quesnel Excavating	14,527
Quesnel Grading Ltd	9,255
Quesnel Hiab Service Ltd	28,387
Quesnel Lake Cedar Ltd	5,836
Quesnel Moving & Storage Ltd	5,823
Quesnel Recreation & Maintenance Ltd	9,948
Quesnel Redi-Mix Cement Co Ltd	355,101
Quesnel School District 28	2,111,533
Quesnel Security Patrol Ltd	6,764
Quesnel Tire Service Ltd	11,052
Quesnel Woodsmens Supply	11,430
Quest Metal Works Ltd	7,930
Question Mark Productions	8,520
Quick Beam Ltd	70,116
Quick River Contracting Ltd	23,109
Quick Stop Submarine Shop Ltd	7,225
Quietwood Logging Ltd	29,718
Quigley Contracting, Brad	21,450
Quin, B	7,122
Quin, C	5,814
Quiney, H	8,515
Quinlan Photographic	7,544
Quinn, D G	5,876
Quoin Development Ltd	65,390
R & A Contracting (1984) Ltd	10,233
R & B Enterprises	37,687
R & D Auto Service Ltd	10,491
R & E Auto Supply Ltd	15,658
R & E Paving (1975) Ltd	244,258
R & G Construction	6,988
R & G Trucking	21,661
R & J Consulting	10,925
R & J Contracting	11,063
R & J Woodworking	99,236
R & L Trucking Ltd	305,589
R & M Mfg Ltd	12,128
R & M Nursery	15,170
R & R Contractors & Crane Service	12,128
R & R Enterprises	52,530
R & R Fencing Contractors	18,176
R & R Tree Service	27,660
R & R Welding Ltd	9,055
R & S Holdings	58,522
R & S Services Ltd	174,922
R & T Autobody	28,993
R A E Industrial Electronics Ltd	133,700
R Bar J Ranch	5,805
R C A Inc	59,907
R C Enterprises	8,786
R C J Island Programming	8,575
R D Labs Inc	10,054
R F M Microplex Systems Ltd	6,447
R J A Forestry Ltd	99,018
R J Aricultural Contractors Ltd	55,419
R J S Technologies	28,028
R L H Enterprises	41,000
R L M Company Computer Systems	20,802
R R Trucking	8,195
R S A & Son Contracting	41,977
R S F Energy	5,637
R S Technical Instruments Ltd	52,437
Rabie, A	6,650
Rach Contracting Ltd	25,600
Racicot, A	5,874
Racicot, E	47,905
Racine & Associates, M D	25,693
Radio Shack	53,120
Radio Shack Computer Center	6,535
Radsoevich, S	7,546
Rae Clutch Rebuilders Ltd, Gordon	46,869
Rae-Mac Enterprises	13,807
Raeside Equipment Ltd	21,153
Ragan Consulting Ltd	752,184
Railway Appliance Research Ltd	38,949
Rain Coast Cranes & Equipment	6,832
Rainbow Logging Ltd	7,562
Rainbow Sign Co Inc	5,725
Rainbow West Business Products Ltd	7,493
Raincoast Forestry Management Ltd	46,758
Rainsford, R E	5,611
Rairie Contracting, Gerald	15,179
Raitt Painters Ltd, E	100,047
Ralphs Radio Ltd	157,993
Ram Enterprises	256,291
Ram Rentals & Sales	7,212
Ram Thinning	266,119
Ramada Renaissance Hotel	7,402
Ramark Software Ltd	6,710
Rams Custom Furniture & Millworking Inc	18,422
Ramsay Stemlock & MacLeod	8,128
Ramsay Thompson Lampman	63,501
Ramsay, C	17,122
Ramsays Cameras & Art Supplies	5,600
Ramsden, J A	14,553
Ramsey Cedar Craft	34,572
Ranch Drive-In Ltd	188,272
Rancho Devine	21,500
Random House of Canada Ltd	14,382
Randys Excavating	71,402
Randys Garden Service	9,868
Rapid Motorcycles	5,188
Rapid Radiator Ltd	5,578
Rapid Rock Contracting	110,879
Rapid-Span Structures Ltd	600,931
Raponi, A	9,480
Rasmussen Bindery	19,219
Rasmussen, B	26,384
Ratel-Wescom Inc	14,597
Rathlef Electric Co Ltd	40,622
Rauch & R Rauch, M	16,102
Rauch Holdings Ltd	9,986
Raven & Kaine	110,113
Raven Productions Ltd	7,849
Raven, R	6,868
Ravis, R	16,728
Raylin Contracting	36,274
Raymer, B	13,736
Rays Repair Service	18,525
Rays Trucking Ltd	32,425
Rayson Trucking	6,398
Reach Investigation Services	14,916
Read Logging Ltd, H D	10,746
Read, S	6,272
Ready, V	97,358
Real Estate Board of Greater Vancouver	5,099
Rebagliatti Geological Consolidated Ltd	7,582
Rebinsky, M	36,250
Recochem (BC) Inc	20,986
Recreation Parks Management	69,546
Recreation West (1982) Ltd	13,311
Red All Trucking	28,128
Red Carpet Coffee Services	13,883
Red Mountain Contracting	171,531
Redden Net Co Ltd	16,758
Redgrave, C	9,553
Redl Sports Distributors	6,254
Redline Silviculture	9,923
Redonda Sea Farms Ltd	26,133
Reed Contracting Ltd	12,729
Reed Stenhouse Ltd	15,220
Reed Trucking Ltd, Johnny	10,218
Reedy, B	26,496
Reel West Productions Inc	41,855
Reese, L	27,441
Reese, T	14,900
Regatta Press Ltd	5,899
Regional District of Alberni-Clayoquot	396,399
Regional District of Bulkley-Nechako	514,720
Regional District of Cariboo	2,781,153
Regional District of Central Coast	57,927
Regional District of Central Fraser Valley	7,391
Regional District of Central Kootenay	2,573,434
Regional District of Central Okanagan	2,269,102
Regional District of Columbia-Shuswap	1,704,452
Regional District of Comox-Strathcona	2,106,975
Regional District of Cowichan Valley	2,543,925
Regional District of Dewdney-Alouette	309,498

	$
Regional District of East Kootenay	1,540,066
Regional District of Fraser-Cheam	1,495,252
Regional District of Fraser-Fort George	1,665,006
Regional District of Greater Vancouver	534,947
Regional District of Kitimat-Stikine	1,099,615
Regional District of Kootenay-Boundary	1,611,108
Regional District of Mount Waddington	419,492
Regional District of Nanaimo	2,012,508
Regional District of North Okanagan	1,365,303
Regional District of Okanagan- Similkameen	1,447,253
Regional District of Peace River-Liard	4,752,212
Regional District of Powell River	322,356
Regional District of Skeena-Queen Charlotte	274,549
Regional District of Squamish-Lillooet	251,551
Regional District of Sunshine Coast	2,686,020
Regional District of Thompson-Nicola	2,333,888
Regional Security Patrol Ltd	44,435
Reichert Ltd, A	6,951
Reid Collins & Associates Ltd	197,383
Reid Collins Nurseries Ltd	1,183,717
Reid Crowther & Partners Ltd	60,490
Reid, B	45,713
Reid, M B	9,955
Reid, S	13,165
Reidco Metal Industries Ltd	21,997
Reierson Logging Ltd	13,324
Reimer Contracting	5,844
Reimer Crane Rentals Ltd	12,245
Reimer Trucking, M H	29,615
Reiner, H	51,412
Reinforced Earth Co Ltd	2,520,097
Reith Electronics	18,130
Reitmeier Logging, Ted	9,900
Rekart, J, Dr	9,883
Reliable Industrial Supplies (Kelowna) Ltd	5,115
Reliable Industrial Supply (W L) Ltd	11,626
Reliable Transfer of Victoria (1982) Ltd	17,616
Reliable Trucking	7,307
Reliance Fish Co Ltd	44,273
Reliance Foundry Co Ltd	6,572
Reliance Truck & Equipment Ltd	107,541
Remco Office Systems Ltd	104,858
Remote Contracting	18,004
Rempel & I C Rempel, H S	6,000
Rempel Bros Concrete Ltd	96,586
Rempel Trail Transportation Ltd	5,249
Rempel, G	5,979
Renaud & Associates, Harry J	5,974
Rendell, B	10,676
Rendez-Vous Canada	6,900
Renold Canada Ltd	8,150
Renos Garage Ltd	13,478
Renouf Publishing Co Ltd	5,827
Rent-A-Wreck	16,527
Rentway Canada Ltd	594,394
Renwick of Canada	7,896
Reo River Logging Ltd	17,397
Repko Contracting, Ron	11,151
Reportex Agencies Ltd	13,354
Resource Data Management	34,474
Resource Information Systems Inc	20,000
Resource Technology Program	9,900
Respiratory Care & Equipment	59,534
Restall, R	12,221
Resteasy Sleep Products	5,013
Reswest	27,250
Reum Contracting Ltd	285,344
Revelstoke Concrete Inc	23,056
Revelstoke Equipment & Rentals Ltd	22,161
Revelstoke Home Improvement Centres Ltd	21,130
Revelstoke School District 19	155,024
Revelstoke Tire Service	9,932
Revelstoke Truck Centre	32,665
Rex Timber Inc	93,918
Reynars Funeral Home (1983) Ltd	7,914
Reynolds Ltd, J C	5,264
Reynolds, D	9,677
Reynolds, M	5,100
Rheem Canada Inc	6,291
Rhoades Enterprises Ltd, Don	125,633

	$
Rhone-Poulenc Pharma Inc	287,631
Richards Packaging Inc	34,675
Richards-Wilcox Door Systems (Vancouver) Ltd	9,330
Richardson Design Consultants	92,769
Richardson Seed Co Ltd	447,308
Richardson Trucking Ltd, Burt	5,568
Richardson, B	32,581
Richardson, K M	6,969
Richardson, R	8,889
Richardsons Reporting Ltd	31,040
Richbar Nursery Ltd	53,140
Richmond Funeral Home Ltd	7,205
Richmond Honda Cars	14,074
Richmond Inn	41,807
Richmond Landfill Ltd	5,850
Richmond Motorcycles Ltd	13,251
Richmond Plymouth Chrysler Ltd	18,729
Richmond Reproduction Centre	8,340
Richmond School District 38	126,619
Richport Ford Sales Ltd	230,268
Richs Saw Sales 77 Ltd	6,560
Richter Grill Ltd	10,475
Rick E Contracting	7,080
Ricker, K	18,222
Ricketts-Sewell Electric Ltd	109,273
Rickeys Grading	17,299
Rico Equipment (1983) Ltd	388,819
Ricoh Corp (Canada) Ltd	659,148
Riediger, A	16,563
Riggers Industrial Sales Ltd	52,112
Riggs, G	74,844
Right Brothers Contracting	19,509
Right of Way Compensation	20,740,330
Rightway Reefer & Washing Services Ltd	6,735
Rileys Datashare International Ltd	7,750
Rim Rock Ventures	50,362
Rimex Supply Ltd	7,108
Ring Contracting Ltd	8,190
Ringwood Associates	12,163
Rippel Holdings Ltd	5,696
Risley, C	9,925
Ritchie Environmental Consulting	14,340
Ritchie Logging Co Ltd, D	5,132
Ritchie Service Centre	11,400
Ritchie Taylor & Co	8,171
Rite Way Fencing Co	24,312
Ritza, P	8,207
Ritzas Grader Services	12,219
River Construction Ltd	25,525
River Industries (Wms Lk) Ltd	20,883
River Industries Ltd	24,787
River Meadow Farms	40,004
River Sportsman Ltd	11,248
Rivers & Associates Consultants	8,522
Rivers Traffic Consultants Ltd	42,840
Riverside Chevrolet Oldsmobile Ltd	30,234
Riverside Disposal Ltd	5,336
Riverside Forest Products Ltd	22,960
Riverside Helicopter Ltd	6,420
Riverside Nursery	18,298
Riverview Chevrolet Oldsmobile Ltd	5,407
Rivquip	239,503
Rivtow Straits Ltd	96,301
Rixs Routed Signs	16,479
Ro-Cam Enterprises Ltd	12,710
Roads & Transportation Association of Canada	15,846
Roadside Equipment Ltd	30,209
Rob-Cor Contracting	31,574
Rob-Ees Trucking & Equipment Ltd	11,191
Robbins Parking Service Ltd	16,190
Robcon Restaurants Ltd	5,417
Robert Logging Ltd	8,437
Roberts Automotive Industrial	6,210
Roberts Travelvision Inc	33,000
Roberts, A M	40,707
Roberts, E	15,407
Roberts, G	5,249
Roberts, G C	10,826
Roberts, H	6,176
Roberts, J A, Dr	14,099
Robertson & Sons Insurance Services, Jack (Valemount) Inc	6,896
Robertson Construction Co Ltd, W E	514,369
Robertson Kolbeins Teevan Gallaher Associates	46,631
Robertson Peck Thompson Casilio	84,044
Robertson Trucking, Mike	9,076
Robertson, C	18,204
Robertson, D Dr	16,436

	$
Robertson, F	29,994
Robertson, M	5,499
Robertson, T	40,715
Robertson, T L	6,826
Robidoux Excavating, Rosiare	21,844
Robins Canada Inc, A H	29,089
Robins Contracting, Maurice	13,963
Robinson Rentals & Sales	7,763
Robinson Sand & Gravel	25,833
Robinson Trucking, George	18,544
Robinson, C	8,400
Robinson, D	43,005
Robinson, H M	21,773
Robinson, L	21,104
Robinsons	15,455
Robo Transport Ltd	122,142
Robotic Systems International Ltd	5,000
Robson Valley Construction Ltd	9,663
Robson Valley Reforestation Co-op	25,394
Robson-Raspberry Improvement District	7,150
Robson, M	34,733
Rocam Enterprises Ltd	6,661
Rocket Redi-Mix	21,414
Rockhound Shop	19,697
Rocklabs	5,907
Rockwell International	53,148
Rockwest Construction Ltd	49,948
Rocky Forest Management	63,472
Rocky Mountain Construction Ltd	172,768
Rocky Mountain Detectors Ltd	6,042
Rocky Mountain Forest Service Ltd	30,424
Rocky Mountain Transport Ltd	6,608
Roco Distributors Ltd	7,369
Rodger Excavating	11,188
Roe Trucking, Leo	48,678
Roebuck Properties Ltd	77,838
Roedde Ltd, G A	8,020
Roedway Contracting Ltd	372,137
Rogell Enterprises Ltd	14,247
Rogers Cable Tv	12,355
Rogers Welding Supplies Ltd	6,387
Rogers, J	5,256
Rogers, M F	30,223
Rogers, R	6,602
Rohrmoser, H	51,944
Rojo Contracting Ltd	9,176
Roken Inter-City Freight Lines Ltd	6,296
Roko Service Ltd	41,079
Rolex Plastics & Screen Printing Ltd Ltd	62,772
Rolland, S	5,271
Rollans, D	7,750
Rolling Mix Concrete (B C) Ltd	7,755
Rollins Machinery Ltd	2,273,426
Rollys Backhoe Service Ltd	33,950
Rolston Crane & Freight Ltd	42,410
Romac Auto Services Ltd	37,880
Romaniuk, S	18,573
Romans Bricklaying	5,304
Romar Contracting	35 503
Romarex Shopping & Protection Service	37,963
Romark Ltd	27,351
Romeike Pipeline Welding & Fabrication Ltd	6,481
Ronalds Business Forms	765,171
Ronalds Printing	155,757
Rons Backhoe Ltd	21,775
Rons Contracting	10,330
Ronson Tire Ltd	74,617
Roosters Trucking Ltd	17,791
Roots Reforestation Ltd	518,332
Ropak Corp	31,533
Roper Holdings, Dan	20,948
Roper Sales Ltd, T E	8,738
Rorer Canada Inc	7,537
Rorison Construction Ltd	35,664
Rorison Enterprises Ltd	3,974,557
Rorison-Wiley Blacktop Ltd	581,599
Rorison, L	13,150
Rorren Management Ltd	5,950
Rose Contracting, J	47,708
Rose Lake Enterprises Ltd	33,023
Rosen, R, Dr	19,435
Roshinsky, R	15,338
Rosin Trucking, R	32,509
Rosk Power Saw Service Ltd	20,126
Rosman Bros Service Centre	13,536
Ross & Associates, L A	5,010
Ross & Associates, Mary Nell	17,500
Ross & Sons Trucking Ltd, Brian	52,668

	$
Ross & Terrys Equipment	16,036
Ross Conrad Ltd	67,544
Ross Ltd, Joe	114,636
Ross Trucking, Scott	6,159
Ross White Advice	7,965
Ross, K	7,436
Ross, L	49,249
Ross, M	11,242
Ross, P	9,724
Ross, R A	42,008
Ross, S	55,247
Ross, T	5,210
Rossley, J L	39,778
Rost Enterprises Ltd	5,477
Rota, D	23,161
Rotair Industries Ltd	11,929
Rotary Business Forms Ltd	218,068
Rotary Pie Service Ltd	5,509
Rotex Wiping Products Ltd	42,745
Rothel Excavating & Trucking Ltd	190,149
Rothkop Contracting Ltd	261,203
Rotortech Helicopters Ltd	159,558
Rotvold Trucking Ltd, H & E	46,584
Roufosse, D	72,637
Rough Country Marine Ltd	5,975
Rougier Inc	25,437
Roussel Canada Inc	22,798
Rowan Excavating Ltd	13,481
Rowan, J	24,062
Rowsell Contracting, R P	67,556
Rowsell, B	52,130
Roy, W	19,975
Royal Bank of Canada	200,247
Royal City Towing & Storage Ltd	16,376
Royal Columbian Hospital	54,875
Royal Inland Hospital	47,957
Royal Jubilee Hospital	16,184
Royal Lepage	9,542
Royal Oak Inn	24,315
Royal Oak Systems	39,543
Royal Vancouver Yacht Club	8,707
Roylease Ltd	10,828,390
Roynat Inc	6,050
Royston Improvement District	13,292
Rubin, W	29,700
Rubner Trucking, Ed	5,006
Rubner Trucks, Ren	20,290
Rubuz Contracting Ltd	263,665
Ruby Food Services Ltd	34,941
Ruddell, C	9,119
Rudy, J	23,290
Rudys Custom Grading	59,306
Rudys Petroleum Services Ltd	8,600
Ruff Holdings	332,021
Ruggles, K	17,325
Rumball, C, Dr	8,458
Rumley Grading Ltd, R H	75,166
Running Graphics Ltd	51,798
Runzer Automotive Services Ltd, Ed	8,124
Rushton Excavating Ltd	13,608
Russell & Dumoulin	836,295
Russell Food Equipment Ltd	110,049
Russell Ltd, G	11,891
Russell Transfer Ltd	48,742
Russell, B	5,000
Russell, G	6,383
Russell, K G	50,180
Russelsteel Inc	27,810
Rustad Bros & Co Ltd	253,912
Rutland Transfer Ltd	86,962
Ruttan Log Co Ltd, L & L	19,944
Ryan Consulting Services Inc, M J	11,624
Ryan, S	12,900
Ryan, T G	7,772
Ryane Consulting Inc	51,489
Ryder Truck Rental Canada Ltd	5,131
Rymus Forestry Services, Mike	55,944
Ryneveld, D	74,290
S & F Construction	21,914
S & L Silviculture & Ecology	25,420
S & M Coal & Cartage Ltd	8,879
S & O Sawmills Ltd	24,711
S & P Agencies (1980) Ltd	15,859
S & R Contracting	25,838
S & S Electric Ltd	282,758
S & S Helicopter Dispatching Ltd	28,035
S A S Institute Inc	26,154
S C D Security Computer Data Ltd	5,935
S C P Printers Ltd	48,354
S C S Steel Container Systems Inc	12,500
S H M Marine International Inc	75,507
S K Electronics Ltd	8,210

	$
S K Sanitary Specialties Manufacturing Ltd	55,540
S L S Ventures	42,012
S R B Software Services Inc	5,502
S R I International	13,205
S R L Sociometrics Resources Ltd	40,979
S S I Sea Products Ltd	25,000
Saanich School District 63	306,551
Saanich-The Island Constituency Services	9,831
Sabre Industrial Supplies (1977) Ltd	32,783
Sabre Transport Ltd	116,280
Saddlemyer, K	9,454
Sadowski, K	6,210
Safe-Pak Supply Canada Inc	74,153
Safety Grid Pavements Ltd	180,414
Safety Mart	48,229
Safety Supply Canada Ltd	586,428
Safety-Kleen Canada Ltd	23,388
Saga Mesa Water Public Service Co Ltd	43,609
Sagamore Investments Ltd	16,943
Sage, B	11,394
Sagebrush Performance Ltd	10,131
Sager, D	22,134
Sahuaro Canada Ltd	319,024
Saito Enterprises	5,965
Salle Contracting Ltd, Richard	48,317
Salm, L	11,253
Salmon Arm Chevron	14,365
Salmon Arm Motors Ltd	10,201
Salmon Arm Observer	5,570
Salmon Arm Paving (1977) Ltd	504,212
Salmon Arm Ready-Mix Ltd	324,363
Salmon Arm Texaco	11,506
Salmons Transfer Ltd	10,241
Salt Spring Insurance Agencies (1972) Ltd	11,945
Salton Fabrication Ltd	20,001
Saltspring Island Fire Protection District	206,700
Saltspring Planters	44,470
Salvador & Son Ltd, Louis	78,020
Sammons, J R, Dr	5,073
Sams Automotive	7,761
Samson Belair	33,399
Sanama Equipment Co Ltd	7,144
Sanbar Contracting Ltd	53,099
Sanborn, D W	66,381
Sanborn, N	5,453
Sancella Inc	140,135
Sanco Enterprises Ltd	68,129
Sandco Industries	13,272
Sande Contracting	14,514
Sanders Ltd, H E	1,321,180
Sanders Matthew & W Tewinkle	12,200
Sanders Poultry Farms Ltd	10,523
Sanderson, J	21,892
Sandfire Scientific	10,993
Sandford, J E F	8,243
Sandman Hotels & Inns	38,828
Sandor Crane Service Ltd	13,768
Sandown Harness Raceway	12,134
Sandoz Canada Inc	59,639
Sandoz Nutrition Corp	14,778
Sandpiper Computer Systems Ltd	541,092
Sandpiper Supplies Ltd	17,318
Sands Mortuary Ltd	20,878
Sands Place Sales & Service	9,324
Sandwell & Co Ltd	5,000
Sandwich Tree Restaurants	6,221
Sanesh, L	10,169
Sanford Evans Communications Ltd	34,325
Sanford Evans Publishing Ltd	7,445
Sangha, S	25,051
Sanghera, D	6,888
Sanitary Supplies of B C	8,191
Sanko, K	8,691
Sansom, R	23,234
Saran, A	34,428
Saranovich Transport Ltd, A	44,444
Sardis Explosives Ltd	199,268
Sarnowski, P	55,756
Sartell Instrumentation Ltd	7,420
Sasquatch Exploring Guiding Ltd	12,869
Sattefield, N B	12,059
Saturna Sea Farms Ltd	8,023
Saunders Co Canada Ltd, W B	12,960
Saunders, J	11,746
Saunders, M	9,659
Saunders, M E	31,705
Savage & Johnston Construction Ltd	92,000

	$
Savage, C J	5,319
Savannah Computer Systems Corp	7,946
Savarie Logging Ltd, Pete	5,968
Save Business Machines Inc	22,519
Saveco Stores (P G) Ltd	6,421
Savin Canada Inc	46,400
Savolite Chemical Co Ltd	45,308
Savona Waterworks District	57,000
Sawada Contracting Ltd, J	17,118
Sawatzky, G	11,176
Sawchuck Pile Driving Ltd	25,188
Sawchuk, G	60,836
Sawchuk, M	16,100
Sayer, D	8,763
Saynor Varah Inc	28,521
Scagel, A	25,133
Scagel, R	56,172
Scala Electronic Corp	6,336
Scali & Durante Furniture Mfg Ltd	183,430
Scamper Sams Enterprises Ltd	17,784
Scandia Homes	23,704
Scanlands Excavating Ltd	10,788
Scanlands Sanitation Services	8,300
Scarborough, L	15,598
Scarff Steel Erector Ltd, Alvin	58,221
Sceptre-Riedel-Dawson Constructors Ltd	990,447
Schalles, J W	8,350
Schatz, R	10,306
Schaufele, J	12,513
Scheck, J	29,274
Scheiber Fab & Machine Ltd	5,492
Schering Canada Inc	26,944
Schier Co Ltd, W A	6,536
Schiffer, H	24,201
Schilling & J Schilling, W	34,215
Schippers & D Hobenshield, C	39,706
Schippers, C	9,740
Schmidt Enterprises	10,217
Schmidt, F	6,338
Schmidt, S	9,685
Schmittys Excavating	5,694
Schneider & Sons Contracting	8,356
Schneider Hydraulics Ltd, D	8,751
Scholefield, D	21,480
Schols, R	20,851
Schoolastic T A B Publication	35,864
Schreiner, P	17,742
Schreyer Logging, Roy	28,052
Schrieber, D, Dr	28,260
Schroeter, T	6,382
Schroff, E	5,132
Schrottner Trucking Ltd, J & H	16,508
Schultz Logging Ltd, John	26,260
Schultz Pontiac Buick Ltd	464,583
Schultz, J	30,810
Schulz, E	13,181
Schulz, N G	6,287
Schunter Contracting Ltd, R J	24,400
Schwab Enterprises	127,800
Schwartz Computer Consulting	6,738
Schwartz, R A	9,403
Schweizer Forestry Consulting	12,206
Scicore Inc	116,087
Science Research Associates Canada Ltd	10,011
Scientific Hearing Instruments (Shi) Ltd	275,261
Scientific Research Association	5,497
Scobbie & Associates	15,206
Scoones Bulldozing Ltd	11,000
Scope Exploration Services Ltd	218,064
Scott Packing & Warehousing Co (Canada) Ltd	28,719
Scott Plastics Ltd	70,783
Scott Poultry Co-operative Association	22,081
Scott Resource Services	55,058
Scott Trucking, Mel	25,110
Scott-Marrin Inc	17,768
Scott, K	5,869
Scott, R	7,205
Scottish & York Insurance Co Ltd	100,000
Scotts Backhoe Service	8,050
Scottsdad Ltd	16,872
Scottys Backhoe Service	21,106
Scythes Inc	17,820
Sea Fare Expositions Inc	5,737
Sea To Sky Insurance Agency Ltd	20,845
Sea West Systems	31,000
Sea-Sport Outboard Marina Ltd	11,776
Sea-West Engines Ltd	48,215

	$
Seabrook & Bobolo Ltd	78,242
Seagold Industries Corp	12,712
Seakem Oceanography Ltd	21,880
Sealand Sales Ltd	10,341
Sealcoat Surfacing Ltd	270,016
Seaport Limousine Ltd	5,620
Sear Search & Rescue Equipment Ltd	12,328
Searle Pharmaceuticals	8,902
Sears Canada Inc	50,331
Seaspan International Ltd	82,533
Seastar Instruments Ltd	12,500
Seat Cover Centre Ltd	5,434
Seattles Welding Co	6,665
Sechelt Fire Protection District	46,000
Sechelt Salmon Farms Ltd	50,000
Second Skin Hosiery	6,610
Secret, D W	7,151
Sector Computers Ltd	34,714
Securiguard Services Ltd	56,332
Security Card Systems	93,173
Sedgwick Tomenson Inc	9,237
Sedgwick, J F	6,979
Seedling Quality Services	6,499
Seek Systems Inc	114,024
Sefton Construction Ltd	60,909
Seigniory Chemical Products Ltd	193,002
Seip, D	7,031
Seko, S	20,546
Sel-Win Scientific Ltd	7,351
Select Courier Ltd	14,142
Self, B	10,211
Selkirk College	8,406
Selkirk College Forestry	14,301
Selkirk Contracting Ltd	5,484
Selkirk Crane Service Ltd	8,045
Selkirk Landscape Services	15,310
Selkirk Remote Sensing Ltd	59,538
Selkirk Signs & Services Ltd	15,449
Selkirk Spring Ltd	17,015
Sellinger, K E	23,980
Semiahmoo Fish & Game Club	8,000
Seminchuk & Sons Trucking Ltd	51,125
Semrau Inc, S R, Dr	17,042
Senden Welding & Tire Shop	5,189
Seneca Enterprises Ltd	64,919
Sentinel Fence	5,637
Septer, D	9,614
Serials Management Systems Canada Ltd	157,401
Serles Tree Co	86,304
Servello Trucking Ltd, S	35,664
Service Office Supplies Ltd	5,254
Service Trucking, J M	59,729
Serwa Bulldozing Co Ltd	48,596
Sesame Consulting Ltd	21,469
Seven Seas Travel Ltd	170,360
Severance Settlements	3,428,733
Sexsmith Trucking, Dan	71,696
Sexton, G	19,968
Seymour (1964) Ltd, S P	19,806
Seymour Air Ltd	295,737
Seyom Building Supplies & Hardware	17,137
Shadbolt Enterprises Ltd, W	22,774
Shades Tankers (1976) Ltd	30,238
Shaffer & Associates Ltd, Marvin	7,435
Shaffstall Canada Inc	17,097
Shaflik Engineering Ltd, R P	180,319
Shamrock Janitor Service	10,557
Shamrock Services	5,409
Shamrock Trucking Ltd	14,166
Shamsmatic Systems Ltd	8,210
Shanahans Ltd	11,176
Shanboolard Water Utility Ltd	9,844
Shannon Silviculture Services	120,696
Shannon Trucking, J A	11,320
Shannon, A	6,784
Shannon, G	21,600
Shanti Enterprises	14,381
Sharp & Son Ltd, Harry	119,292
Sharp Associates Ltd, I P	294,157
Sharp Wings Ltd	80,774
Sharpe & Ekman	31,138
Sharps Audio-Visual Ltd	58,688
Shatex Mfg Corp	65,163
Shaughnessy, M	7,819
Shaw & Son Contracting, W G	36,939
Shaw Cablesystems (BC) Ltd	6,019
Shaw Logging Co Ltd, Ted	5,207
Shaw Ltd, J H	11,973
Shaw, S H	7,018
Shawara Holdings Ltd	8,215

	$
Shawnigan Lake Improvement District	229,034
Shaws General Tractor Ltd	7,174
Shaws Sales (Col) Ltd	10,867
Shaws Sales & Service Ltd	32,182
Shearer Ltd, Don	28,849
Shears, K	28,198
Shearwater Ecological Services	55,500
Sheeshka, R	6,380
Sheffield, D	16,915
Sheffield, H	18,274
Shelbie-MacDonald, L	22,640
Sheldon, R	7,638
Shell Canada Ltd	4,942,460
Shell Canada Products Ltd	96,379
Shelter Industries Inc	87,803
Shelter Point Enterprises Ltd	12,362
Shenton, M J	16,516
Shepard Software	5,309
Shepherd Trucking Ltd, J	6,455
Shepherd, M	37,644
Shepherd, P	5,405
Sheppard, F S L	9,093
Sheran, F	17,772
Sheraton-Landmark	6,937
Sheraton-Plaza 500	15,034
Sheraton-Villa Inn	22,876
Sheret Ltd, Andrew	27,522
Sherine Industries Ltd	21,648
Sherman Agencies Ltd, J	22,853
Sherris, P	20,065
Sherwin Logging Ltd	62,063
Sherwins Transfer Ltd	39,058
Shewchuk, M	5,366
Shields, B	6,556
Shier, D R	40,080
Shiloh Ventures	7,578
Ship Environmental Consultants Ltd	10,607
Shipton, G	5,000
Shkuratoff & Pearce in Trust	75,448
Shojania, N G, Dr	5,940
Sholinder & MacKay Sand & Gravel Ltd	249,257
Shopas Excavating Ltd	32,858
Shopost Iron Works Ltd	665,860
Shoppers Food Mart Ltd	28,255
Shoreline Cleaners Ltd	5,860
Shoreline Transport Ltd	18,456
Short Horn Catering Ltd	8,224
Short, I O	5,381
Shortreed Trucking, Glenn	35,868
Shultz Contracting, J C	11,573
Shuswap Flight Centre Ltd	24,604
Shuswap Refrigeration & Air Conditioning	5,215
Shuswap River Fire Protection District	35,850
Shuswap Sand & Gravel 1982 Ltd	5,267
Shuswap School District 89	4,097,845
Shwery, D	5,328
Sian, E	8,120
Sicamous Waterworks District	105,347
Sicotte, D	9,347
Siddaway & Associates	38,629
Sidhu, S	31,591
Sidney Freight Ltd	23,660
Sids Construction Ltd	48,645
Siebert Trucking, Jake	24,525
Sieger, I	11,281
Siegler, C	5,619
Siemens Hearing Instruments Ltd	179,419
Siemens, J	10,677
Sievewright, H	6,923
Sigalet Bros (Auto) Ltd	34,205
Sigma Chemical Co Inc	10,131
Sigma Data Systems Ltd	11,275
Sigma Evaluation & Training Resources Inc	36,277
Signal Electric Ltd	12,738
Sihlis Logging, John A	18,007
Silent Diesel Power & Equipment Ltd	60,230
Silk Questo Design Inc	89,536
Siltech Reforestation Ltd	68,809
Silva Services Ltd	324,808
Silvana Mines Inc	15,747
Silvatech Consulting Ltd	86,466
Silveira Construction, J	48,956
Silver King Contracting	11,245
Silver Ring Forestry	44,254
Silverado Silviculture	6,769
Silvertip Tire Service Ltd	51,295
Silverton Building Supplies	7,304

	$
Silvicon Services	26,929
Silviculture Institute of BC	30,676
Silvifor Resource Consultants Ltd	22,876
Simard Trucking Ltd	8,720
Simard, S	46,511
Simian Silviculture Ltd	228,704
Similkameen Agencies Ltd	8,185
Similkameen Crushing Ltd	33,332
Simmonds & Sons Ltd, A C	207,850
Simmonds Precision Canada Ltd	15,642
Simmonds, C	12,075
Simon Fraser University	341,429
Simonar, K	12,650
Simonnes Silviculture	181,469
Simons International Ltd, H A	23,394
Simpson Trucking Ltd	27,139
Simpson, J A D	8,535
Sims & Sons Ltd, A L	63,584
Sims Associates	20,621
Sims Electric Ltd	8,551
Sims, R	23,190
Simson-Maxwell	164,901
Simuflite Training International	6,950
Sinclair Radio Laboratories Ltd	130,187
Sinclair, D	15,644
Sinclair, R	5,306
Sindia Logging, B	562,440
Sindia Logging, Dan	26,057
Sindia, R	13,733
Sindid, B	13,959
Singer Chetwynd Sewing	6,036
Sinkut Mountain Transport	29,294
Sinnott Stamp & Associates	7,545
Sipe & A Mercer, A	8,956
Sippel, J	19,488
Siva Transport Ltd	7,979
Six Mile Lake Logging Ltd	55,620
Skaha Ford Mercury Lincoln Sales Ltd	10,187
Skaha Sales Ltd	12,733
Skeena Air Ltd	6,660
Skeena Auto Metal Shop Ltd	7,100
Skeena Broadcasters Ltd	26,413
Skeena Cellulose	119,145
Skeena Cement Products Ltd	58,422
Skeena Crane & Rigging Ltd	7,223
Skeena Diesel Ltd	55,151
Skeena Forestry Consultants	29,791
Skeena Rent-A'Car	82,720
Skeena Secretarial Services	5,458
Skeena-Queen Charlotte Regional Hospital District	13,807
Skeery & Associates, Susan	6,490
Skidegate Band Council	10,000
Skidegate Inlet Construction Ltd	36,184
Skidmore Contracting Ltd	6,840
Skillen Tree Topping, Joe	37,453
Skillings, B	5,899
Skinner & Son Ltd, Thomas	7,795
Skinner, M Dr	7,864
Skolrood, R W	42,000
Skookum Reforestation Co-operative Association	48,888
Skookumchuck Salmon Farms Ltd	50,000
Sky Blue Trucking Ltd	6,409
Sky Realty, K K	13,603
Skyline Contracting Ltd	128,441
Skyline Holdings	6,473
Skyword Marketing Ltd	113,056
Sladey Log Sort Ltd, Doug	5,960
Slater Trucking, D	20,240
Slater, J M	9,245
Slave Lake Helicopters Ltd	19,807
Slicko Studios Inc	19,624
Sliva & Summers	6,830
Sloan Enterprises	7,269
Slope Indicator (Canada) Ltd	50,485
Slubowski, J	14,166
Slykhuis, J	10,000
Smart, J	25,743
Smith & Associates Ltd, Stephen H	73,633
Smith & Associates, L	7,740
Smith & Nephew Inc	41,559
Smith & T Cushman, C	34,262
Smith Bros & Wilson Ltd	142,653
Smith Bros Foundry & Machine Works Ltd	8,351
Smith Chevrolet Oldsmobile	420,491
Smith Construction, George	24,997
Smith Consultants Ltd, Robin	61,998
Smith Contracting	25,313
Smith Contracting Ltd, R	71,360

	$
Smith Educational Associates Inc, Frank	38,908
Smith Engineering Ltd, D G	734,455
Smith Excavating, Alick	25,028
Smith Holding, Syd	15,272
Smith Hutchison & Gow	62,496
Smith Kline & French Canada Ltd	16,724
Smith Leasing Ltd	40,350
Smith Ltd, Ray	23,450
Smith Machine Works Ltd, Charlie	6,102
Smith Paper Ltd	48,653
Smith Sanitation Supply, C	63,625
Smith Services, Clifford	22,811
Smith Travel Centre Ltd	25,863
Smith Trucking Ltd, Stu	54,747
Smith Trucking, C A	60,276
Smith Trucking, Dave	53,841
Smith Trucking, K	96,335
Smith Trucking, L D	9,968
Smith Trucking, Trevor	14,880
Smith-Barregar Ltd	34,470
Smith-Root Inc	7,377
Smith, B	30,432
Smith, D	64,838
Smith, D E	7,307
Smith, F H	9,966
Smith, G	6,795
Smith, H	21,237
Smith, J	29,276
Smith, J W	15,623
Smith, M	12,828
Smith, W	5,744
Smithers Electric (1983) Ltd	25,205
Smithers Lumber Yard Ltd	6,153
Smithers Parts Ltd	15,513
Smithers Radiators Repair	5,839
Smithers Resources Ltd	48,161
Smithers Super Service Ltd	47,102
Smithers Transport Ltd	132,392
Smithrite Disposal Ltd	6,634
Smits, R	21,447
Smittys Trailer Hauling	7,993
Smyth Contracting Ltd, Paige R	24,045
Smythies & Associates, C O	14,423
Snap-On Tools of Canada Ltd	34,412
Snappy Service Cartage Ltd	18,596
Snell Enterprises Ltd, A R	38,745
Snow, D	13,485
Snowbird Mountain Services Ltd	53,331
Snowdon, A A	9,675
Snowflake Communications Ltd	5,000
Snyder, L	27,346
Software Extraordinaire Inc	5,647
Software Industry Development Association	5,617
Software Research Corp	134,933
Soilcon Laboratories Ltd	61,200
Sokol, D	47,150
Soler, C	5,052
Soles Associates Inc, M M	32,000
Solid Rock Steel Fabricating Co Ltd	10,292
Solmonson, M	34,858
Solo Micro Systems Ltd	97,333
Soltech Systems Inc	5,095
Solvo Industries Ltd	349,084
Somers, G L F	116,374
Somerset Excavating (1981) Ltd	8,218
Somerville Belkin Industries Ltd	14,985
Somerville, P	5,136
Sonic Automotive & Machining Ltd	21,005
Sonic Steel Ltd	15,019
Sonnys Excavating Ltd	110,389
Sony of Canada Ltd	214,604
Sony Store, The	5,833
Soo Logging Co Ltd	77,657
Sooke Backhoe Service	28,980
Sooke Fire Protection District	271,440
Sooke School District 62	3,591,917
Soon, F	8,318
Sophia Bookstore Ltd	5,199
Soucie Construction Ltd	13,803
Soucie Enterprises Ltd	54,052
Soucie, R	10,163
Soukeroff Logging Ltd	10,381
Sound Contracting Ltd	59,079
Sound Graphic Arts Equipment	36,219
South Cariboo Flagging Service Ltd	173,843
South Cariboo School District 30	391,761
South Coast Ford Sales Ltd	8,506
South Quadra Fire Protection District	29,770
Southbend Transmissions Ltd	34,413
Southern Interior Flight Centre Ltd	306,857

	$
Southern Okanagan School District 14	1,417,220
Southern Okanagan Silviculture Co	28,707
Southern Okanagan Silviculture Co-op	14,794
Southex Exhibitions	22,082
Southgate Rentals & Equipment Ltd	9,498
Southwest Contracting Ltd	29,369
Southwestern Drug	45,339
Spad Lake Enterprises	27,787
Spae-Naur Inc	5,579
Spalgan Motors	5,561
Spangler, J	9,232
Spar Consultants Ltd	7,241
Sparetime Holdings Ltd	18,726
Spark Motors (1985) Ltd	10,767
Sparlings Sporting Goods (1977) Ltd	9,866
Sparrow Enterprises	11,220
Spartan Bomanite Ltd	15,972
Spatsizi Association for Biological	28,500
Spatsizi Contracting	7,900
Spears (In Trust), J D	131,500
Special Interest Publications	8,920
Special Libraries Cataloguing Inc	13,830
Specialized Coatings & Sealants Ltd	16,700
Specialized Industrial Rebuilders Ltd	5,448
Specialty Bulb Products Inc	5,717
Spectacular Productions Ltd	24,917
Spectrum Data Systems	43,657
Spectrum Landscaping & Irrigation	21,345
Spectrum Signs & Service Ltd	55,602
Spee-Dee Printers Ltd	6,398
Speedy Auto Glass	70,869
Speers Construction Co Ltd	2,184,423
Speirs, H R, Dr	10,490
Spence, J	40,794
Spences Bridge Waterworks District	9,281
Sperry Inc	56,959
Spetifore & Sons Ltd, R	64,412
Spider Staging Ltd	40,125
Spiers Enterprises, R W	38,054
Spilbury Communications Ltd	43,004
Spiller, G W, Dr	8,504
Spilsbury Communications Ltd	113,662
Spir-L'Ok Industries Canada Ltd	1,679,438
Sportsman Chevron Service	6,780
Sportsman Four Wheel Drive Centre Ltd	11,422
Spreeuw, J	13,860
Springfield Enterprises Ltd	11,923
Springmans Alignment Brake & Muffler	5,278
Sprinklers Restaurant At Vandusen Gardens	5,869
Sproule, L H	7,424
Spruce Bug Woodworks & Furniture Ltd	5,102
Spruce Capital Feeds	12,448
Spruce City Building Materials Ltd	10,359
Spruce City Hydraulics Ltd	11,054
Spruce City Planters	12,611
Spruce Excavating Ltd	28,886
Spruce Valley Contracting Ltd	84,885
Spruston Aggregates Ltd	7,457
Squamish Air Services Ltd	5,982
Squamish Chevron	12,637
Squamish Freightways Ltd	23,743
Squamish Lillooet Regional Hospital District	40,093
Squamish Mills Ltd	12,334
Squamish Propane (1983) Ltd	7,288
Square B Construction Ltd	92,800
Square M Developments Ltd	10,195
Square M Excavating	55,104
Squibb Canada Inc	201,202
Squire, V	19,890
Srd Manufacturing Ltd	5,250
St George Moving & Storage Ltd	19,907
St James Press Ltd	39,208
St John Ambulance	56,529
St Josephs General Hospital	8,234
St Mars, V J	12,985
St Onge, N	9,750
St Pauls Hospital	85,753
St-Cyr, J A	95,879
Stabback, J	57,873
Stables Tryon & Associates	24,377
Stack, C	16,830
Stadium Motors Ltd	110,411
Staehli, A	5,530
Stafford Foods Ltd	17,958
Stage Air Ltd	10,621

	$
Stambulic Bros Construction Ltd	92,856
Stampeder Moving & Storage Ltd	15,514
Stampeder Service	21,946
Stanco Projects Ltd	26,482
Standard & Poors Corp	31,822
Standard Aero Ltd	34,874
Standard Auto Glass	27,237
Standard Bus Contracting Ltd	17,406
Standard Chartered Bank of Canada	5,598
Standard Tube Canada Ltd	20,884
Standguard Electronic Systems Ltd	13,246
Stanfields Ltd	33,626
Stanga, J	64,321
Stangoes Mechanical Repairs	28,260
Stanley Associates Engineering Ltd	476,979
Stanley Drug Products Ltd	49,529
Stannard Distributors Ltd	19,278
Stans Logging & Excavating	11,145
Stans Trailer Hauling	11,958
Stans Transmission Centre Ltd	13,379
Stanton, W J	7,055
Stapley Co Ltd, Terry C	18,518
Star Equipment Co Ltd	35,880
Star Transfer Ltd	24,069
Starchuk, P	7,539
Stark, G	7,123
Stark, S	10,511
Starline Moving Systems Ltd	8,685
Starr Employment	5,270
Starr Taxidermy	31,086
Startup, L	21,825
State Building Maintenance Ltd	13,152
State Line Construction Ltd	21,869
State of Washington	2,614,699
State, D	22,574
Status Electrical Corp	41,132
Stearman Ltd, Jack	6,178
Steel Bros Canada Ltd	210,481
Steel Tube & Supply Ltd	7,971
Steelhead Business Products Ltd	34,308
Steenhoff Trucking Ltd	5,744
Steeves Trucking, R F	17,733
Steffen Robertson & Kirsten (BC) Inc	23,793
Stein, G	28,797
Steinbach, M	16,478
Steinberg & Co	19,114
Steiner Contracting (1983) Ltd	6,425
Stellar Systems Group Inc	620,916
Stenerson, E	5,532
Stenographic Services	8,150
Stent, F	22,568
Stepaniuk, A	8,490
Stephen, D	15,535
Stephen, L	21,600
Stephens, D L	41,038
Stephens, G K	26,329
Stephens, S	6,886
Stephenson, D	9,149
Stepping Stones Learning Systems Inc	7,029
Sterling Crane	13,691
Sterling Institute	60,129
Sterling Transport	38,067
Sterling Wood Group Inc	213,464
Stern, E M	6,498
Stern, M	76,153
Stettner & Chalmers Services Ltd	11,173
Stevenson & Associates Ltd, W G	42,055
Stevenson Kellogg Ernst & Whinney	413,678
Stevenson, R	5,000
Stewart & Sons Ltd, Norm	12,315
Stewart Backhoe Ltd	21,804
Stewart Bros	5,016
Stewart Contracting, O T	51,179
Stewart Trucking, Lorne	13,661
Stewart Ventures Ltd, G L	27,778
Stewart-Eba Consulting Ltd	119,993
Stewart, A	7,055
Stewart, C	20,504
Stewart, L	17,781
Stewart, R	5,225
Stewart, T	5,333
Stewart, T M	20,748
Stewart, W	74,400
Stikine Construction Co Ltd	86,256
Stikine School District 87	552,459
Still, G	6,680
Stimbold Ltd, E A	14,770
Stockers Security Storage & Warehouse Ltd	8,274
Stockmens Motor Inn	8,700

	$
Stoessel, H R	13,572
Stoffer Smith & Co	15,140
Stokes Trucking Ltd, D & S	39,205
Stone Equipment & Loading Ltd	24,691
Stone, D	48,879
Stones Bay Holdings Ltd	39,429
Stoney Mountain Wilderness Adventures Ltd	8,025
Storax Materials Handling Inc	15,023
Storey Enterprises Ltd, G D	6,825
Storey Leathers Ltd	180,578
Stothers & Associates, R	22,050
Stovel, S	11,750
Stowell Trucking, Doug	14,414
Strategies Unlimited	19,460
Stratford-Hill Construction Ventures	1,053,513
Street Construction Ltd, Gordon	45,680
Strider Computer Centre Ltd	9,157
Striegler Trucking Ltd	31,951
Strieter Corp	41,878
Strimbold Ltd, E A	10,290
Stromberg-Stein, S S	11,060
Stromberg, N	29,166
Struthers, J	58,265
Stuart Lake Lumber Co Ltd	18,227
Stuart Plastics Ltd	10,000
Stuart, J	6,205
Stuarts Equipment Sales & Service (1981) Ltd	5,520
Student Aid Program	1,576,683
Studio, The	6,020
Sturm, A	15,033
Sturm, G	42,232
Stutt Trucking, F	21,532
Style-Tone Cleaners Ltd	6,168
Stylecraft Marine Accesories Ltd	8,265
Styran Contracting Ltd, G E	10,650
Styren, G	10,858
Suarez, T	7,368
Suburban Motors Ltd	23,880
Sudden Graphics Ltd	30,353
Suh, H S, Dr	14,761
Suhan, D	17,980
Sukunka Glass	5,118
Sules Ltd, P M	35,494
Sullivan Gradall Ltd, H	129,447
Sullivan Pontiac Buick Ltd	20,971
Sullivan, B M	87,999
Sumanik, R	6,000
Sumas Trucking	24,447
Summer Bros Ventures	15,767
Summer, D	9,100
Summerhill Contracting Ltd	115,017
Summerland Esso Service & Car Wash	5,490
Summerland School District 77	75,263
Summerland Travel	5,872
Summit Contracting Ltd	69,295
Summit Moving & Storage Ltd	46,200
Summit Nursery Ltd	580,103
Summit Reforestation Ltd	48,153
Summit Repair & Equipment Co Ltd	106,063
Summit Wood Preservers	5,115
Summit Workshop, The	11,970
Sun Auto Parts Ltd	5,220
Sun Disposal Ltd Partnership	14,869
Sun Valley Paving Ltd	37,635
Sun Valley Trout Farms Ltd	20,000
Sun, C, Dr	23,975
Sun, The	19,985
Sundance Reforestation	649,078
Sundown Drilling & Blasting Co Ltd	41,826
Sundry Remuneration (non employees)	
Agriculture and Fisheries	140,486
Consumer and Corporate Affairs	7,175
Education	110,173
Energy, Mines and Petroleum Resources	1,310,401
Environment	614,627
Finance	360,039
Fire Commission	15,343
Forests and Lands	17,416,969
Intergovernmental Relations	267,870
Legislation	451,585
Municipal Affairs	45,286
Silviculture	16,363,143
Social Services and Housing	77,666
Strike Vote Observer	58,819
Sunland Subaru	6,940
Sunpax Products Ltd	8,438
Sunrise Aviation (1984) Ltd	42,130
Sunrise Rentals Inc	12,080
Sunset Equipment & Rentals	11,141
Sunset Prairie Livestock Association	10,000
Sunshine Coast Air Services Ltd	10,598
Sunshine Coast Insurance Agencies Ltd	16,346
Sunshine Coast Regional Hospital District	211,462
Sunshine Coast School District 46	4,141,359
Sunshine Garbage Service Ltd	18,922
Sunshine Motors Ltd	29,814
Sunshine Valley Improvement District	7,300
Sunshine Valley Logging	11,001
Sunspun Food Service	21,489
Super Cycle Service Ltd	6,159
Super Valu Stores Ltd	25,632
Superannuation Commission	3,274,876
Superior Automatic Transmission	5,918
Superior Business Machines (B C) Ltd	35,477
Superior City Services	22,497
Superior Falling Ltd	47,690
Superior Propane Inc	230,909
Superior Reforestation	25,227
Superior Reproductions Ltd	17,093
Superior Safety Supplies Ltd	155,863
Superior Stamp & Stencil Co Ltd	8,324
Sure Haul Transportation Ltd	41,672
Surerus Ltd, L	36,429
Surfside Moving & Storage Ltd	7,489
Surfwood Supply (1964) Ltd	53,627
Surgenor Sand & Gravel	35,975
Surgikos Canada Inc	13,424
Surkan Trucking, R	8,200
Surrey Classics Mfg Ltd	15,770
Surrey Fluid Power Ltd	16,108
Surrey Honda Motorcycle	15,947
Surrey Inn	6,457
Surrey Iron Works Ltd	440,473
Surrey Memorial Hospital	5,459
Surrey School District 36	46,679
Sussex Consultants Ltd	38,936
Sutherland, A	10,413
Sutherland, B	20,626
Sutherland, W	35,911
Sutton Excavating Ltd	64,315
Sutton Trucking	29,454
Swagger Construction Ltd	550,218
Swaile Trucking, L	8,866
Swain & Co	57,254
Swan Lake Contracting Ltd	120,726
Swan Wooster Engineering Co Ltd	258,047
Swanie & Son Trucking	50,679
Swanson & D Peterson, M M	14,900
Swanson Ltd, L & H	19,624
Swanson, D	30,675
Swanston, D	8,896
Swarchuk, W	5,144
Swede Construction Ltd	39,565
Sweeney Enterprises Inc	8,286
Swenson, C	15,744
Swetlikoff, M	7,100
Swift Creek Holdings Ltd	25,874
Swift Dispatch Service Ltd	7,599
Swift Machine & Welding Ltd	6,324
Swift Marine Services	7,011
Swiftsure Construction Co Ltd	35,774
Swinton & Co	82,307
Swiss Bank Corp International Ltd	220,057
Swonnell, W	5,790
Sybron Chemicals Canada Ltd	13,416
Syfchuck Trucking Ltd, M	10,328
Syls Trucking	7,698
Sylva Management Services Ltd	53,336
Sylvametrics Consulting	23,276
Sylvan Vale Nursery Ltd	191,256
Sylvatica Forestry Services	42,147
Symax Garment Co Ltd	127,062
Symington, R A	6,737
Symons Tire Service Ltd	7,906
Syms Enterprises Ltd	164,316
Syncsort Inc	11,634
Syndel Laboratories Ltd	7,167
Synectic Systems Inc	16,964
Synergetic Digital Corp	9,350
Synerlogic Inc	32,652
Synertech Systems Corp	221,251
Synkoloid Co of Canada, The	5,415
Syntex Diagnostics	208,652
System Industries Inc	6,220
Systemhouse Inc	332,773
Systems Business Forms Ltd	18,127
Systron Projects	93,516
T & A Drilling & Blasting	156,087
T & B Construction	30,871
T & K Service (1983)	11,825
T & P Service Centre	21,077
T & R Contracting Ltd	22,997
T & R Motors	23,689
T & R Services Ltd	461,235
T & S Communications Ltd	41,667
T & T Septic Services	13,142
T C S Taschuk Consulting Services	19,509
T D Logging	14,054
T D R Economics & Computing Services Ltd	41,360
T H Solid Wood Furniture Inc	8,765
T K Ranch	93,232
T M Engineering Ltd	25,195
T M S Group Inc	35,700
T N T Skypak Inc	33,513
T P Systems Ltd	424,525
T T C Design Group Inc	10,717
T V Ontario	61,023
Tab Products of Canada Ltd	57,586
Tabor Contracting	14,265
Tabor Lake Logging Ltd	253,303
Tacheeda Contracting	7,000
Tad Radio of Canada Inc	6,799
Tahltan Band Council	5,759
Tahsis Co Ltd	29,284
Taiga Forest Products Ltd	48,647
Taiga Management Ltd	8,950
Taiga Wood Products Ltd	130,903
Tait, M	44,841
Taivainen, E	24,254
Taku Air	15,897
Tal Van Machine Shop Ltd	29,179
Talisman Land Resource Consultants	91,119
Talking Tree Forestery Contracting	81,013
Tall Totem Transport Ltd	26,866
Tallen Contracting, Morris	11,552
Tallen, M	8,830
Tally-Ho Nanaimo Island Inns Ltd	5,878
Talstra & Co	35,047
Talus Construction Ltd	7,139
Tambrands Canada Inc	8,836
Tamerac Contracting Ltd	10,579
Tamm Tacy & Associates Ltd	5,954
Tanaka Management Inc, Paul H	13,650
Tanaka, K	20,900
Tandy Leather Co Ltd	8,893
Tanga Holdings Ltd	5,920
Tanizul Timber Ltd	28,633
Tanner Ltd, H R	10,971
Tanton/Mitchell Group	26,020
Tara Excavating, Ken	9,458
Taral Plastic Container Co	5,213
Tareta Trucking Ltd, Art	31,181
Target Canada Productions	510,001
Target Products Ltd	180,739
Target Transport Services Ltd	27,536
Tarney, R	17,574
Tarr Logging Ltd	5,211
Tars Texaco Service	5,629
Tarsey, K A	5,618
Taschuk Consulting Sevices	17,002
Tasco Supplies Ltd	30,238
Taseko Trucking	9,456
Tasker, R	37,485
Tatchell, M	28,076
Tatla Lake Grading	175,779
Tawa Enterprises Ltd	501,851
Tay-M Logging Ltd	6,355
Tay-Pol Ventures	8,158
Tayco Paving Co Ltd	885,008
Taylor Automotive Supplies Ltd	15,940
Taylor Bardal & Dorchester	8,560
Taylor Contracting	31,113
Taylor Excavating Ltd, D	6,134
Taylor Excavating, R G	6,262
Taylor Motors Ltd, Ken	14,366
Taylor Office Products Ltd	8,422
Taylor Peach & Associates Ltd	27,271
Taylor Pearson & Carson (B C)	5,276
Taylor Tait Goddard & Ruley	18,387
Taylor-Wilton Nelson Ltd	35,557
Taylor, C	29,698
Taylor, G	50,083
Taylor, J	10,600
Taylor, J D	78,541
Taylor, L	17,922
Taylor, R	5,702

	$
Teal, P A, Dr	48,297
Team Construction Manaement (1981) Ltd	9,983
Tebbutt, L	23,328
Tech Fluidic Ltd	5,943
Tech Forest Consulting	6,793
Techline Blueprint & Copy Ltd	5,257
Technic Central Systems Inc	15,082
Technical Lubrication Consultants	17,486
Technical Marketing Associates Ltd	31,381
Technicon Canada Inc	11,020
Technique Office Furniture Ltd	11,321
Technomet International Inc	28,282
Techwest Enterprises Ltd	14,443
Tedgin Consulting	15,303
Teds Blasting & Contracting Ltd	19,766
Tee Jay Trucking Ltd	40,138
Tegart Xmas Tree & Contracting Co, D	12,730
Teichroeb, W	6,466
Tektronix Canada Inc	49,778
Tel Air	32,029
Telecan Marketing Inc	79,384
Telex-Tulsa Computer Products Ltd	43,112
Telfords Crane Service Ltd	5,468
Telkwa Enterprises Ltd	84,962
Telmast Contracting Ltd	29,745
Telonics Inc	10,413
Templeton, T	15,844
Tendev Construction Ltd	69,297
Tenex Data Corp	73,905
Tenfour Truck Shuttle Service Ltd	5,530
Tennant Pacific Greenhouses Ltd	40,648
Teppema, G	9,283
Ter Contracting Co Ltd	30,831
Terbasket, J	7,908
Tercer Lake Logging	19,774
Tercon Contractors Ltd	4,682,151
Terochem Laboratories Ltd	10,463
Terra Trac Enterprise Ltd	113,569
Terrace Air Ltd	79,285
Terrace Automatic Transmission Service	8,680
Terrace Builders Centre Ltd	138,520
Terrace Co-operative Association	23,652
Terrace Equipment Sales Ltd	14,302
Terrace Excavating (1974)	124,674
Terrace H & H Builders Ltd	35,023
Terrace Motors Ltd	56,724
Terrace Paving Ltd	503,690
Terrace Pre-Cut	12,060
Terrace School District 88	768,020
Terrace Steel Works Ltd	33,989
Terrace Totem Ford Sales Ltd	80,203
Terrace Travel Ltd	39,911
Terrasol Revegetation Erosion Control Ltd	219,456
Terrell, R	9,815
Terrico Trucking, B	35,253
Terrico, J	16,194
Terry Enterprises Ltd	7,493
Terry Logging Ltd	42,594
Tess Enterprises 1984	24,911
Tesseract Software Ltd	32,712
Tessler Brothers (1969) Ltd	6,493
Tetrad Computer Applications Ltd	19,966
Tex-Pro Western Ltd	76,331
Texaco Canada Inc	480,513
Texaco Mountaineer Service	12,419
Texada Lime Ltd	45,132
Texas Instruments Inc	12,078
Texcan Cables Ltd	40,991
Texel Geotextile Canada Inc	89,080
Texel Inc	104,852
Theo Construction Ltd	329,143
Thetis Island Improvement District	8,550
Thexton, D	39,043
Thibault, L	36,000
Thicke Engineering Ltd, R B	70,476
Thideman Logging Ltd	108,377
Thiel Resources Ltd	12,662
Thielen, B	38,616
Thierbachs Contracting Ltd	7,008
Thies, J	9,279
Thiessen Equipment Ltd	44,532
Thind, H	7,892
This & That Emporium	14,951
Thomas Bus Sales	44,535
Thomas Ranches Ltd	12,035
Thomas, C	41,190
Thomas, G J W	77,559
Thomas, H O	7,530
Thomas, K R	26,922
Thome Hoy Jesperson & Sloan	8,136
Thompson & Elliott in Trust	9,662
Thompson & Neville Ltd	25,213
Thompson Contracting, G	58,947
Thompson Nicola Regional Hospital District	845,014
Thompson Valley Insurance Services Ltd	32,130
Thompson, D	28,428
Thompson, D G	41,094
Thompson, E	8,351
Thompson, G	45,912
Thompson, K	14,842
Thompson, L A	7,412
Thompson, M	8,825
Thompson, P	18,840
Thompson, R W	44,002
Thomson & Associates Ltd, T M	183,872
Thomson Holiday Ltd	12,947
Thomson Spray Services	55,015
Thomson Tire	5,423
Thomson Trucking, Fred	30,569
Thomson, P M	5,888
Thomson, T	264,409
Thorn, A N	5,715
Thorne Ernst & Whinney	341,975
Thorne Ernst & Whinney Inc	145,382
Thorne Stevenson & Kellogg	79,096
Thornhill Grocery	41,472
Thornhill Husky Service	20,502
Thornhill Volunteer Fire Department	18,625
Thornley/White Associates Ltd	8,610
Three Crowns-Tre Kronor Catering Ltd	39,183
Three Phase Rebuilders	7,490
Three Vets Ltd	12,351
Thunderbear Consulting Ltd	46,880
Thurber Consultants Ltd	252,723
Thurmeier, J	16,620
Thuro Logging Ltd Co	9,952
Thurston Trucking, Cliff	12,714
Ticknor, J in Trust	15,000
Tidy Welders Ltd	8,152
Tiger Mechanical	7,297
Tilden Car Rental Inc	106,442
Tilley of Canada Ltd	7,809
Tillicum Bay Marine Resort Ltd	8,013
Tillicum Industries	5,443
Tillicum Lodge	35,005
Timber Bay Contracting Ltd	82,850
Timber Span Bridge Builders Ltd	6,225
Timberland Consultants Ltd	13,372
Timberland Supply Co Ltd	107,574
Timberline	39,266
Timberline Carriers Ltd	15,874
Timberline Equipment Ltd	11,250
Timberline Forest Inventory Consultants	25,557
Timberline Inventory Service	13,878
Timberline Pontiac Buick Gmc Ltd	6,474
Time Air (1982) Ltd	28,011
Times-Colonist	59,503
Times, The	7,259
Timm & M Albrecht, R	12,040
Timm Silviculture, R	6,924
Timrek Building Systems Ltd	63,490
Tin Amera Resorts Ltd	63,750
Tindle Associates Consultants Ltd	27,095
Tinker Kueng & Co	12,144
Tinney, W	16,565
Tinsley Bros Enterprises Ltd	23,621
Tippet-Richardson Ltd	7,222
Tischler, F	14,375
Titan Construction Ltd	161,457
Titan Steel & Wire Co Ltd	17,946
Tlell River Transport	5,351
Tobi Mfg Ltd	5,800
Tobin, A	35,395
Todd, C	8,640
Todd, H	9,590
Toews Brothers Bulldozing Ltd	115,028
Toews Trucking, H	27,073
Tokyu Land Corporation	162,488
Toledo Scale	52,714
Tolkamp Contracting & Equipment Rental	169,724
Tolko Industries Ltd	13,734
Tolman, D	25,166
Tolmie Logging, Jim	9,121
Tolsons Enterprises Ltd	10,885
Tomic Lures Ltd & Royal Bank of Canada	7,500
Toms Bros Ltd	8,762
Tonge & Ellam Ltd	24,018
Tonys Enterprises Ltd	14,515
Tool Box Rentals, The	30,983
Topaz Trucking	8,164
Topham Paper Conservation, Jean	10,168
Topley Contracting	12,645
Tor Tor Trucking	28,793
Torgenson Logging Ltd	17,053
Toronto Dominion Leasing Ltd	24,202
Toronto-Dominion Bank, The	36,942
Torresan & Associates Ltd, Ray	13,610
Tosczak Trucking, M	34,702
Toshiba of Canada Ltd	164,568
Total Graphics	204,230
Total Reporting Service	27,186
Total Security Services Ltd	5,032
Total Wash Ltd	5,878
Totem Gulf Service	12,233
Totem Mercury Sales Ltd	892,792
Totem Travel Service Ltd	12,089
Totem Welding Supplies Ltd	6,995
Toth, W J	5,666
Touche Ross & Co	363,362
Touche Ross Ltd	10,500
Tourism Industry Association of BC	15,410
Tourism Research Group	32,396
Tower Brothers Equipment Ltd	240,702
Tower Enterprises Ltd, M C	361,713
Towers Ltd, G B	10,067
Towers Perrin Forster & Crosby	7,608
Town & Country Construction Parksville Ltd	88,436
Town & Country Propane Ltd	11,561
Town & Country Towing	31,521
Town & Country Tree Service Ltd	13,217
Town Centre Chevrolet Oldsmobile Ltd	292,250
Town of Gibsons	87,880
Town of Hope	15,914
Town of Ladysmith	231,753
Town of Osoyoos	40,760
Town of Sidney	13,661
Townsend Bros Construction Co Ltd	22,550
Townsend, D	11,534
Towop Services Ltd, P I	11,387
Towrite Towing	12,176
Toyo Tire Canada Inc	48,310
Trac & Trail Equipment Co Ltd	5,575
Trace & Sons Ltd, A	65,367
Trade Arbed Canada Inc	876,774
Trade Engraving Co Ltd	88,350
Trademasters Esso	7,181
Tradewinds Express Ltd	7,650
Traeger Distributors Ltd	24,872
Trail Cartage & Storage Ltd	12,069
Trail Daily Times	6,944
Trail Regional Hospital	21,351
Trail School District 11	637,921
Trailmobile Canada Ltd	19,625
Trajon Enterprises Ltd	15,297
Trans Mountain Pipe Line Co Ltd	376,833
Trans North Air	6,453
Trans Pacific Reforestation Ltd	48,687
Trans-Canada Social Policy Research Ltd	25,000
Trans-Provincial Airlines Ltd	102,314
Trans-Western Electric Ltd	313,405
Transglobal Equipment Ltd	17,320
Translogic Ltd	49,574
Trantech Engineering	23,046
Trapp Construction Ltd	44,791
Tratch, S	26,946
Traun Landscaping, Glen	9,200
Travels by George	5,637
Travelworld Ltd	237,997
Travenol Canada Inc	2,025,300
Treadstone Forestry Consultants	12,131
Treasurer of Ontario, The	29,829
Treck Photographic Inc	13,939
Tree Island Steel Co Ltd	119,053
Tree Transport	12,437
Treeland Forestry Services Ltd	20,563
Treen Gloves & Safety Products Ltd	10,896
Treetop Holdings Ltd	25,389
Tregillas Photography Ltd, Henry	7,530
Tremblay & Son Contract Loading, D R	14,438
Tremblay Service Ltd	9,166
Tremblay, D	9,817
Trench Contracting Ltd	157,330
Trensitions Strategy Management Inc	25,385

	$
Trevorrow, D	59,980
Trew Enterprises	5,808
Tri Clarke Building Supplies Ltd	5,945
Tri Power Industrial Supply Ltd	12,401
Tri Star Data Systems Ltd	9,140
Tri Valley Construction Ltd	92,507
Tri-City Paving Ltd	158,224
Tri-City Welding Supplies Ltd	15,335
Tri-Ko Blasting Ltd	19,438
Tri-Kon Precast Products Ltd	88,307
Tri-Lake Flight Centre Ltd	26,736
Tri-Lake Ready Mix Ltd	10,747
Tri-Mac Concrete Ltd	28,481
Tri-Mountain Equipment Ltd	68,516
Tri-Par Cylinder Head & Casting Repair Ltd	5,150
Triathlon Mapping Corp	12,108
Tridel Equipment Ltd	6,514
Trident Agricultural Products Inc	13,091
Triffo Management Ltd	7,500
Triform Business Systems Ltd	8,480
Trilectron Industries Inc	61,247
Trimac Transportation Services Ltd	23,241
Trimseal Plastics Ltd	215,663
Trine Investments Ltd	29,819
Trineer, T W	28,947
Trio-Travel Ltd	83,003
Trionics Techniology Ltd	12,500
Triple D Auto Service Ltd	7,275
Triple G Trucking	18,560
Triple J Enterprises	62,498
Triple K Trucking	5,898
Triple P Holdings Ltd	10,165
Triple R Trucking	5,966
Triple S Dynamics	10,938
Triple T Sandblasting Ltd	65,216
Tristar Data Systems	13,502
Tritex Fabrics Ltd	8,911
Triton Steel Ltd	5,803
Trobak, R	5,742
Troll Marine Farms Ltd	50,000
Tron Systems Ltd	11,755
Trory Construction Specialties	56,022
Trotter, A	10,071
Trotter, F	18,393
Trowelex Equipment Rentals & Sales	26,310
Trowlex Equipment Rentals & Sales	5,140
Truax, K	8,280
Trubiak, M	8,236
Truckex	6,646
Truckline Parts	140,850
Truckways Transport	8,048
Trudell Medical	10,828
True Colour Photo Labs Ltd	111,397
True North Engineering	7,170
Truemans Travel Service Ltd	8,151
Tsayta Contracting Ltd	271,094
Tuberculous & Chest Disabled Veterans Association	6,270
Tucker Logging Ltd, Larry	19,523
Tucker, L	35,422
Tucker, R	21,025
Tudor Lawn Care	28,247
Tudor Sales Ltd	67,604
Tuition Reimbursements	222,545
Tulsa Computer Products Ltd	370,796
Tumbleweed Construction	11,051
Tunbridge & Tunbridge	11,344
Tundra Cedar Ltd	10,150
Tundra Helicopters Ltd	112,802
Tundra Turbos Inc	23,928
Tupps Trucking Ltd	14,485
Turbo Lubricants	5,348
Turbo Resources Ltd	87,582
Turbo Transport (1978) Ltd	22,232
Turcotte, J	8,100
Turner & Son Trucking, Ed	7,908
Turner Contracting Ltd, Laverne	16,111
Turner Contracting Ltd, Mac	23,294
Turner Gas & Oil Co, W	7,481
Turner Loading & Hauling	109,785
Turner Trucking, H & R	7,996
Turner, D	7,648
Turnham Green Higinbotham & Woodland	14,511
Turtle Track Contracting Ltd	184,609
Tweedsmuir Rent-A'Car & Leasing Ltd	6,473
Tweedsmuir Trucking Ltd	36,102
Tweedsmuir Wilderness Centre	14,655
Twin City Meats Ltd	16,058
Twin H Moving & Storage	43,603
Twin River Electric & Heating Ltd	8,678
Twin Rivers Developments (1981) Ltd	9,334
Twister Pipe Ltd	16,248
Two-Jays Silviculture	39,277
Two-K Logging	33,175
Ty-Crop Welding & Mfg Ltd	167,781
Ty-Don Contracting Ltd	5,589,668
Tyaughton Lake Wilderness Resort Ltd	253,033
Tyee Airways Ltd	31,454
Tyee Building Supplies Ltd	13,531
Tyler, M G, Dr	14,945
Tyran Transport Ltd	34,299
Tyrone Agencies International	5,987
U B C Bookstore	7,540
U B C International Commercial Arbitration Conference	6,076
U B C Pathology	281,960
U S Department of Commerce	8,219
U S Government Printing Office	6,046
U S V Canada Inc	9,693
Ubc Conference Centre	8,402
Ubleis Logging Ltd	8,954
Ucluelet Contracting Co Ltd	54,927
Uldall-Ekman, K	7,977
Ulrich Schade & Associates	7,221
Ulstein Maritime Ltd	298,090
Ultimar Audio Productions Ltd	14,608
Ultra Mobile Wash	31,085
Uma Engineering Ltd	158,239
Unalec Industries Ltd	10,638
Underhill & Underhill	278,775
Underhill, E A	37,220
Unger Construction Co Ltd	1,029,836
Unifirst Canada Ltd	48,067
Uniglobe Freedom Travel Ltd	32,606
Uniglobe Gateway Travel Ltd	12,068
Uniglobe Priority Travel Services	8,561
Union Bay Waterworks District	48,366
Union Club of B C	7,756
Union Helicopters Ltd	18,295
Union of B C Municipalities	8,082
Union Properties Western Ltd	24,800
Uniroyal Goodrich Canada Inc	149,657
Uniroyal Tire Ltd	38,261
Unistrut Building Systems Ltd	539,415
Unitech of Alaska Inc	5,830
United Automotive Distributors Ltd	34,842
United Contractors Ltd	5,436,994
United Disposal Ltd	11,302
United Engineering Ltd	17,794
United Letterlock Group Inc	8,415
United Reporting Service Ltd	44,528
United Shipping Supplies Ltd	13,422
United Spring & Brake Ltd	6,041
United Tire & Rubber Co Ltd	12,472
United Van Lines (Canada) Ltd	11,740
United Warehouse Equipment	102,657
United Way of the Lower Mainland	25,145
Unitel Communications Inc	64,447
Unitow Services (1978) Ltd	35,019
Unitron Industries Ltd	158,816
Unity Business Machines	13,406
Universal Fastening & Concrete Accessories Canada Inc	22,308
Universal Plastics Ltd	5,900
Universal Reproductions & Engineering Supplies	19,467
Universal Sound & Video	8,499
Universal Tire Inc	21,422
Universal Traffic Control	30,524
University Associates of Canada Inc	5,663
University Endowment Lands	1,350,629
University of Alberta	21,008
University of B C	1,400,388
University of B C Research Forest	8,800
University of Oregon	6,375
University of Saskatchewan	5,025
University of Victoria	360,682
University of Washington	7,435
University Sports Inc	13,696
University Sprinkler Systems	15,747
Univeyor B C Ltd	11,486
Up-Right Aluminum Scaffolds Ltd	7,782
Upjohn Co of Canada	72,969
Upland Excavating (1971) Ltd	214,872
Upland Ready Mix Ltd	7,528
Upper Nicola Indian Band	24,119
Upper Nicola Trucking	25,683
Upshon & Associates Graphics (1986) Ltd	113,451
Urban Research Associates	9,000
Urban Research Group Ltd, The	23,112
Urban Systems Ltd	434,619
Urban, D	65,178
Urchit, H	18,619
Urist Chemical Laboratory	23,209
Urquhart/Michalek	16,089
Urquhart, I	11,820
Urquhart, J B	41,224
Utec Industries Corp	73,948
Utlas Inc	42,014
V C E Inc	27,876
V I Control Systems Engineering Inc	7,223
V I P Office Screens Ltd	18,574
V I Paging Services Ltd	10,500
V Line Construction Ltd	24,044
Vagden Canada	9,644
Valburg, D	11,707
Valemount Home Centre	5,422
Valhalla Excavating	14,394
Vallee, M	7,912
Valley Drilling	5,308
Valley Excavating	14,681
Valley Forge Automotive of Canada Ltd	12,788
Valley Fuel Injection Ltd	10,224
Valley Helicopters Ltd	365,875
Valley Leisure Products	19,824
Valley Oxygen & Metals	16,780
Valley Rentals Ltd	90,501
Valley Rite-Mix Ltd	13,792
Valley Supply Co Ltd	82,594
Valley Turf & Irrigation Ltd	6,091
Valley West Rentals Inc	29,850
Vallis Excavating, B	12,155
Van Alstine, S	76,674
Van Construction	12,358
Van De Leur Contracting Ltd	14,658
Van Delft, W	6,038
Van Den Brink, J	47,874
Van Doesburg, K	11,125
Van Dusen Aircraft Supplies	28,685
Van Es, R	216,967
Van Haaften, A	31,777
Van Immerzeel, J	11,881
Van Ingen Services Ltd, S I	23,573
Van Isle Water Services Ltd	5,608
Van Mook Bulldozing Inc	109,891
Van Mook Contracting Ltd	30,988
Van Waters & Rogers Ltd	1,727,329
Van-Kam Freightways Ltd	97,505
Van-Whole Produce Ltd	123,730
Vananda Waterworks District	10,235
Vancal Reproductions Group	171,487
Vance Motors Ltd	7,518
Vancouver Am Tourist Services	5,390
Vancouver Art Gallery Association	5,084
Vancouver Axle & Frame Ltd	7,160
Vancouver Bio-Machine Systems Ltd	10,110
Vancouver Board of Trade, The	7,337
Vancouver Bookbinding Ltd	10,900
Vancouver City Savings Credit Union	8,938
Vancouver Community College	90,865
Vancouver Community Legal Assistance Society in Trust	23,755
Vancouver Customs Brokers Ltd	10,017
Vancouver Distribution Centres Ltd	18,403
Vancouver General Hospital	138,518
Vancouver Helicopters Inc	79,469
Vancouver Independent Reporters	14,104
Vancouver Island Air Ltd	12,694
Vancouver Island Coach Lines Ltd	11,019
Vancouver Island Helicopters Ltd	1,015,242
Vancouver Island North School District 85	481,452
Vancouver Island Regional Library District	1,696,755
Vancouver Island Tourist Service Ltd	10,045
Vancouver Island Visitor	6,275
Vancouver Island West School District 84	81,457
Vancouver Magazine Service Ltd	267,529
Vancouver Marine Equipment	7,902
Vancouver Oral Centre for Deaf, the Children Inc	75,000
Vancouver Petrographics Ltd	7,845
Vancouver School District 39	1,140,828
Vancouver South Constituency Secretarial Services	12,250
Vancouver Ticket Centre	5,816
Vandenberg, M S	9,817

	$
Vanderdeen, G	35,634
Vandergaag & Sons Construction	70,828
Vandergugten, B	15,000
Vanderhoof Flying Service Ltd	53,864
Vanderhoof Transfer Ltd	39,624
Vanderpols Eggs Ltd	5,541
Vanderveen, J	7,711
Vanderzalm Construction Ltd	208,468
Vane Lawn & Garden Services Ltd	178,773
Vaness Counselling Service	7,000
Vanex Truck Service Ltd	22,720
Vanguard Equipment (Western) Ltd	6,477
Varabioff, M	8,568
Varah Ltd, L A	9,179
Varian Canada Inc	10,779
Variety Drive-In Restaurant	12,231
Varsity Automotive Ltd	8,529
Vary Industries (1982) Ltd	5,484
Veach Trucking, C	5,480
Veale Excavating Ltd, Ed	18,474
Veale Holdings Ltd, G	33,361
Veale, G	184,876
Vedder Transport Ltd	104,609
Veitch, S	8,048
Venture Training Centre	9,312
Vereburn Supply Ltd	61,949
Verigin Construction (1983) Ltd	1,071,270
Verkley, J	17,430
Verkuylen, H	24,265
Vermillion Holdings Ltd	11,092
Vernon Contractor, Pat	44,600
Vernon Cycle City Ltd	10,748
Vernon Daily News	9,002
Vernon Fruit Union, The	84,504
Vernon Helicopters Ltd	178,729
Vernon Irrigation District	7,986
Vernon Jubilee Hospital	18,354
Vernon Lodge Hotel	5,832
Vernon Motor Products	11,539
Vernon Moving & Storage Ltd	7,452
Vernon Paving Ltd	234,583
Vernon School District 22	2,335,547
Vernon Snowmobile Association	5,883
Vernon, F D S	107,464
Verrault Trucking, Neil	10,192
Versatile Pacific Shipyards Inc	123,737
Verster Business Equipment Inc, Guy	18,290
Vesak, E	5,908
Via Truck Rentals Ltd	13,859
Vicar Electric	5,199
Vick Enterprises Ltd	11,049
Vickers & Palmer	6,944
Vics Landscaping	28,535
Victoria Alarm Service Ltd	10,108
Victoria Book & Stationery Co Ltd	928,539
Victoria Cartographic Co	11,895
Victoria Coach Lines Ltd	35,418
Victoria Cycle Express	5,625
Victoria File Tech	62,046
Victoria Foundries Ltd	277,202
Victoria General Hospital (Helmcken)	9,910
Victoria Machinery Depot (1986) Co Ltd	12,810
Victoria Microfilm Co Ltd	150,835
Victoria Microsystems Ltd	55,811
Victoria Personal Computers Ltd	8,259
Victoria Printing Centre	28,603
Victoria Regional Laundry Society	18,452
Victoria Security Patrol Ltd	37,970
Victoria Van & Storage Co Ltd	14,598
Victory Garden-WGBH-TV, The	8,256
Vidatron Communications Inc	173,022
Video Only	76,031
Vieira Bros Holdings Ltd	12,938
View Construction Ltd	21,074,276
View Royal Fire Protection District	237,650
Vihar Construction Ltd	243,486
Viking Air Ltd	5,636
Villa Chevron Service	6,621
Village Chrysler	16,426
Village Esso 80	5,449
Village Insurance Services Ltd	22,580
Village of Keremeos	22,028
Village of Lions Bay	41,748
Village of Lumby	7,639
Village of McBride	6,180
Village of Midway	5,856
Village of Oliver	6,217
Village of Telkwa	11,240
Village of 100 Mile House	300,453
Village West Collision	7,542
Villers Air Services Ltd	91,264
Vimar Machinery Ltd	281,910
Vincent General Carpentry, Doug	6,060
Vincent, B L	14,399
Vincent, D	12,200
Vincent, J	5,252
Vinet, J	6,464
Vinlaw Resources Ltd	340,233
Vinnedge, G	15,311
Vipond, R	50,713
Virgo Trucking	9,167
Visa Truck Rentals (1976) Ltd	11,020
Visitech Graphics Resources Inc	19,641
Visona, L	5,052
Visual Education Centre	28,320
Visual Information Systems	6,006
Viva Manufacturing Ltd	25,000
Vlaar Backhoe Service, H	21,039
Vlahovic, L	22,858
VM Software Inc	22,401
Vocational Rehabilitation Services	9,892
Vogt, V	5,050
Voitovick, J	9,357
Vojnovich Industries, Mike	25,476
Voldeng Trucking, Larry	29,079
Volkmann, H H	7,140
Vosper Logging, Dale	20,906
Votec Instructional Services	34,079
Voyageur Contracting Ltd	12,165
Voykin Bros Contracting Ltd	19,174
Vrlak Robinson Advertising Ltd	617,005
VS Support Co	38,687
Vulcan Industrial Packaging Ltd	20,525
Vulcan Machinery & Equipment Ltd	558,718
Vus Enterprises	30,386
W & W Construction Ltd	146,430
W D Construction Co	23,137
W D Mobile Repairs	16,028
W I B Co Construction Ltd	153,454
W J & Sons Trucking	9,456
W K Manufacturing	7,489
W L Construction Ltd	53,775
W M Tire Service Ltd	8,901
W R Construction Products Ltd	9,991
W Ross MacDonald School, The	91,107
W W Manufacturing	6,243
Waberski & Associates	19,233
Wacker Consulting	14,084
Wackes Consulting	11,399
Waddell Electric Ltd	119,705
Waddington Logging	7,706
Waddington, J	44,478
Wade Co Ltd, Norman	125,667
Wade Contracting Ltd	5,322
Wadlegger Logging & Construction Ltd	16,740
Wadsworth Publishers Canada Ltd	9,020
Wagar Construction, Glen	123,439
Wagar Trucking Ltd, Frank	51,828
Wagenstein Contracting Co Ltd	13,615
Waglisla Air Inc	58,085
Wagman, G	12,058
Wagner, J	36,289
Wagner, P	20,137
Wainbee Ltd	11,216
Wajax Industries Ltd	1,343,424
Wakiwa Construction Ltd	17,081
Walchuk & Sons Holdings Ltd	49,139
Walco Industries Ltd	80,932
Waldeck Scientific	7,625
Walden Public Relations Ltd	31,976
Waldmann, M A	10,859
Waldron Holdings Ltd, W C	31,624
Wale, K	25,552
Walkden, G	5,589
Walker & Associates, John	7,438
Walker & Sons Contracting Ltd	69,855
Walker Contracting	5,295
Walker Contracting Ltd, R L	116,144
Walker Leonard Advertising Ltd	528,916
Walker Richer & Quinn Inc	8,942
Walker, D A	45,769
Walker, H	19,606
Walker, J	19,398
Walker, R E	24,021
Walker, W	12,193
Walkers Repair Centre Ltd	6,346
Wall, E P	6,982
Wall, G J	13,147
Wall, M	22,331
Wall, R	17,957
Wall, T, Dr	5,000
Wallace Trucking, R	9,790
Wallace, A K	17,064
Wallace, C	28,588
Wallensteen, R C	39,867
Walls & Son Ltd, Fred	71,970
Walls, J	14,912
Wallys Backhoe Service	11,274
Walsh Trucking, M	8,448
Walters Bros Cariboo Transport Ltd	5,897
Walther, G L, Dr	7,700
Walton, R	37,163
Walts Excavating & Repair Ltd	8,737
Walts Trucking Ltd	18,666
Wampole Inc	18,784
Wang Canada Ltd	5,986,459
Wang Equipment Services (Canada) Inc	237,212
Wansa Enterprises Ltd	79,901
Warburton, H C	18,475
Ward & Associates Ltd, Peter	17,200
Ward Ltd, Rusty	22,731
Ward Music Ltd	11,545
Ward Pontiac Buick G M C (1980) Ltd	7,106
Ward Trucking, Wayne	47,818
Ward, M T	28,624
Wardall Loggers Troubleshooting Ltd	58,129
Warde, C D	16,403
Waring, A	7,274
Waring, H	11,643
Warn, P	19,709
Warren Ladner	5,839
Warren, A	10,253
Warren, C	18,183
Warrington, J	6,324
Warrington, R	5,726
Washington State University	5,122
Wasty, G H, Dr	8,246
Waterloo Bedding Co Ltd	164,945
Waterous G M Diesel Ltd	23,597
Waters Ltd, William R	31,472
Waters, M A	11,845
Waterside Ventures Ltd	74,400
Watkin Motors Ltd	16,429
Watkins Grading Ltd, Merv	131,370
Watson Developments Ltd	7,166
Watson Engineering Ltd	63,925
Watson Excavating, Wayne	5,081
Watson Forestry Services, S G	19,963
Watson Lake Concrete	11,744
Watson Lake Flying Services Ltd	12,314
Watson Ltd, John	27,884
Watson, K	12,527
Watson, S	30,384
Watt Films Inc, G	9,685
Watt, B	19,510
Watt, R	5,404
Waugh, G	6,797
Waymarc Sales Corp	35,089
Wayne & Associates, M	10,000
Waynes Oddjob Ltd	26,548
Waynes Tractor Services	14,877
Wayside Service	6,644
Weather B Transport Co Ltd	87,555
Web Press Graphics Ltd	356,118
Webb Trucking	8,532
Webb, S	13,743
Webber & Co	26,306
Webber Pontiac Buick & Gmc Ltd, Joe	19,435
Webster Instruments Ltd	9,617
Webster, B	42,772
Webster, J C	13,300
Weco Manufacturing	5,305
Weddell, G	42,264
Wedgemont Blasting	77,074
Wedgemont Drilling & Blasting (1982) Ltd	33,121
Wedgewood Hotel	42,079
Weel, J	21,013
Weemac Industries Ltd	6,590
Weipert, R	35,940
Weir Bros Heavy Hauling Ltd	8,257
Weismiller Transport Ltd, W A	20,888
Welch Sawmill	8,915
Weldco-Beales	63,993
Weldwood of Canada Ltd	117,863
Weldwood of Canada Sales Ltd	9,686
Wellmark Diagnostics Ltd	12,322
Wells Barkerville Chamber of Commerce	6,500
Wells Fargo Armcar Inc	59,061

	$
Wells Fargo Contracting Ltd	48,630
Wells, J	7,387
Wells, S	13,810
Wells, V	23,632
Wenstar Enterprises Ltd	84,243
Wescan Systems Ltd	8,192
Wesco Contracting Ltd	2,782,160
Wesco Industries Ltd	6,615
Wesley Construction Ltd	17,183
West Air	65,293
West Arm Concrete Ltd	72,588
West Arm Freight Forwarding Inc	15,045
West Arm Truck Lines Ltd	39,912
West Bridge Corp	329,524
West Can	6,351
West Chemical Products of Canada Ltd	7,306
West Coast Engineering Ltd	2,748,661
West Coast General Hospital	10,807
West Coast Liquidators	46,186
West Coast Machinery Ltd	60,695
West Coast Manly Shipyard	621,207
West Coast Marking Ltd	192,206
West Coast Motors Ltd	5,908
West Coast Nursery Labels Ltd	21,000
West Coast Reforestation Ltd	13,063
West Coast Reproduction Centre	62,963
West Coast Title Search Ltd	7,042
West Coast Welding Supplies Ltd	8,599
West Coast Wholesalers Ltd	20,420
West Country Fencing Ltd	7,000
West Crystal Co Ltd	23,140
West End Chevron	8,318
West Fraser Building Supplies Ltd	51,076
West Fraser Holdings Ltd	17,680
West Fraser Mills Ltd	14,982
West Graphika Ltd	28,502
West Kootenay Gradall Service	31,001
West Kootenay Power & Light Co Ltd	135,283
West Land Helicopters Inc	314,702
West Lift Sales & Service Ltd	8,627
West Point Construction Ltd	30,198
West Point Rentals Ltd	8,560
West Shore Constructors Ltd	388,710
West Studios (1983) Ltd, W D	10,671
West Transfer (1965) Ltd	18,973
West Vancouver School District 45	81,801
West Vancouver Shell Service	30,859
West Wind Wood Work	6,591
West-Chilcotin Trading Ltd	5,188
West-Wind Nursery Ltd	41,539
Westar Mining Ltd	10,000
Westar Timber Ltd	181,543
Westaway Ross & Walters	71,547
Westbank Irrigation District	28,430
Westbank Ready-Mix	5,500
Westbrook Management Centre Ltd	22,060
Westburne	236,315
Westburne Electric Supply (B C) Ltd	51,173
Westbury Enterprises Ltd	28,712
Westcan Cole & Weber	55,774
Westcan Horticultural Specialists Ltd	74,256
Westco Safe & Vault Co	14,461
Westcoast Drilling Supplies Ltd	16,647
Westcoast Petroleum Ltd	118,556
Westcoast Polysystems Ltd	13,122
Westcoast Reporting Ltd	39,104
Westcoast Savings Credit Union	13,493
Westcoast Scientific Ltd	5,176
Westerly Hotel, The	7,012
Western Air Cooled Engines Ltd	13,084
Western Aluminum Craft	8,920
Western Arp Services Ltd	6,965
Western Association of Canadian Highway Officials	9,820
Western Basic Ingredients Ltd	25,000
Western Beauty Supply Ltd	9,327
Western Bindery Ltd	52,626
Western Body Shop	12,596
Western Brake & Clutch (1981) Ltd	12,302
Western Bus Lines of B C Ltd	6,944
Western Business Forms Ltd	22,413
Western Caissons Ltd	1,839,556
Western Canada Hydraulic Laboratories Ltd	10,128
Western Canada Steel Ltd	73,882
Western Canadian Radiographics Ltd	6,917
Western Concord Manufacturing Ltd	17,025
Western Concrete Products Ltd	86,275
Western Decal Ltd	43,362
Western Ecological Services Ltd	13,417
Western Education Development Group	24,697
Western Engraving Ltd	11,034
Western Equipment Ltd	77,508
Western Fence & Gate Ltd	24,701
Western Fibres Ltd	260,381
Western Foam Supply Co (1985) Ltd	7,322
Western Forest Products Ltd	376,269
Western Foto Flight Ltd	370,346
Western Health Care Products Ltd	9,993
Western Imperial Distributors Ltd	94,371
Western Imperial Magnetics Ltd	7,275
Western Index Manufacturing Ltd	6,194
Western Inflatable Boat Centre	8,915
Western Institute for the Deaf	9,456
Western Integrated Electrical Ltd	97,547
Western Lath Ltd	26,287
Western Learning Systems International	42,597
Western Legal Publications	39,870
Western Library Services (Supply) Ltd	159,422
Western Management Consultants	44,506
Western Marine Co	7,393
Western Medi-Aid Products Ltd	63,406
Western Midland Communications Ltd	97,852
Western Pacific Equipment Inc	114,460
Western Pacific Marine Ltd	13,014
Western Power Cable Jointing Ltd	68,404
Western Press Clipping Bureau	29,101
Western Reforestation Co-operative	170,745
Western Renewable Resources	17,776
Western Scale Co Ltd	75,436
Western Scientific Services Ltd	132,199
Western Shop, The	5,068
Western Sound Ltd	6,279
Western Star Trucks (Fort St John) Ltd	7,121
Western Subsea Technology Ltd	5,340
Western Supplies Ltd	279,669
Western Technical Supply Co Ltd	138,366
Western Top Soil	7,446
Western Traffic Control	27,828
Western Weed Control (1980) Ltd	15,290
Western 80 Enterprises Ltd	61,227
Westfor Resource Consultants Ltd	31,848
Westgraphika	17,994
Westgro Sales Inc	181,240
Westgrowth Enterprises Ltd	8,630
Westin Bayshore, The	37,088
Westinghouse Canada Inc	275,278
Westlake Paving & Aggregates Ltd	187,673
Westland Helicopters Inc	20,466
Westland Resource Group	195,128
Westlang Truck & Auto Centre Ltd	5,622
Westline Industries Ltd	6,442
Westminster Chevrolet Oldsmobile Ltd	10,659
Westminster Credit Union	28,106
Westminster Management Consultants	41,017
Westmont Electric Ltd	79,565
Westmount Distributors Ltd	20,958
Westronic Inc	6,066
Westside Builders Mart Ltd	5,842
Westside Chevron	6,967
Westside Cutting & Coring 78	38,610
Westside Fire Protection District	251,748
Westsyde Road Materials Ltd	111,490
Westview Agencies Ltd	33,129
Wetton Associates Inc, C E	18,574
Weyerhaeuser Canada Ltd	50,474
Weyerhaeuser Co	622,350
Whalley Frame Shop	5,000
Wheat, C	21,176
Wheeldon Trucking, Barry	19,257
Wheeler Contracting	89,385
Whiskey Creek Flaggers	19,403
Whiskey Jack Logging Ltd	7,597
Whiskeyjack Reforestation Ltd	42,055
Whiskin, D	6,197
Whistler Resort Association	11,446
White Dove Cleaners	5,968
White Lake Logging Co Ltd	16,644
White Pass Petroleum Services	10,924
White Saddle Air Services Ltd	93,056
White Spruce Enterprises (1981) Ltd	11,121
White, C	64,046
White, D	7,722
White, G	9,058
Whitecap Books Ltd	24,026
Whiteford, H	6,038
Whitehead Construction Ltd, T	28,693
Whitelaw, J P, Dr	16,223
Whites Enterprises, Gary	24,100
Whites Garbage Disposal	5,378
Whites Glass Ltd, Norm	7,153
Whites Scuba Shop, Frank	15,685
Whitewater Motors Ltd	43,474
Whiteway Linen Services Ltd	26,276
Whitlock Leasing	9,599
Whitman Heavy Hauling, Gregory	7,458
Whitney Kemp Ltd	6,007
Whittaker & Gordon	9,554
Whittaker Controls	8,531
Whonnock Industries Ltd	75,877
Whyte, D M	33,000
Whyte, M	9,642
Widell Contracting, M	5,380
Wideman, D	18,533
Widman Management Ltd	51,632
Widmer Trucking, Art	6,047
Wiebe Equipment	75,997
Wiebe Trucking, G	22,001
Wiebe, J	15,774
Wiens, L	11,115
Wight Insurance Agency Ltd	16,888
Wild Leitz Canada Ltd	70,341
Wild Rose Mills Ltd	29,786
Wild Woodsman Equipment Ltd	7,984
Wildcat Mobile Steam Cleaning	6,021
Wilderness Airline (1975) Ltd	195,257
Wilderness Fire & Resource Service Group Inc	488,862
Wildhorse Press	10,441
Wildhorse Valley Tree Planting Co-op	137,637
Wildwood Esso (1978)	13,302
Wildwood Recreational Services	139,952
Wiles & Cindric Surveying	10,621
Wiley & Sons Canada Ltd, John	1,695,415
Wiley, A	15,000
Wilfs Contracting	72,480
Wilkes & W Drummond, B	55,095
Wilkey & Humphreys	5,180
Wilkinson Co Ltd	153,467
Wilkinson, W	8,483
Willamette Exporting Inc	7,109
Wille Dodge Chrysler Ltd	1,220,981
Williams & Associates Ltd, A A	6,551
Williams & Associates Ltd, D H	24,176
Williams & MacKie Ltd	12,857
Williams Color Photo Finishing	13,874
Williams Davie Singh & MacCarthy	171,357
Williams Lake Curling Club	5,000
Williams Lake Honda	6,048
Williams Lake Photocopy Ltd	9,607
Williams Lake Tribune, The	26,069
Williams Machinery Ltd	167,394
Williams Moving & Storage (B C) Ltd	244,926
Williams Moving & Storage (Cranbrook) Ltd	22,778
Williams Trucking Ltd, Dave G	45,368
Williams, D	6,010
Williams, S	31,156
Williamson Blacktop Ltd, H	7,767,443
Williamson Bros Construction Ltd	630,999
Williamson Paving Ltd, Jack	598,030
Williamson, B	43,343
Williewen Ranch Ltd	17,413
Willis Cunliffe Tait & Co Ltd	915,730
Williston, R	8,395
Willment, R	10,950
Willment, R C	20,903
Willowbrook Parts Ltd	14,654
Wills, R	8,992
Willson Backhoe Service, S	57,096
Wilmac Equipment Ltd	23,889
Wilserv Industries	19,249
Wilson Bros Enterprizes Ltd	12,880
Wilson Construction, R	69,672
Wilson Consultants Ltd, I R	12,294
Wilson Mechanical Ltd	9,742
Wilson Trucking, C	45,201
Wilson, C	25,225
Wilson, C E	10,619
Wilson, D	27,284
Wilson, R	5,041
Wilson, S C	88,804
Wilson, V	44,864
Wilson, W	33,823
Wimatken Silviculture Ltd	36,034
Winchelsea Aquaculture Ltd	89,392
Winchester Galleries Ltd	5,874

	$
Windermere School District 4	1,751,112
Windrim Kleyn & Lim Creative Services	234,664
Windsor Building Supplies Ltd	90,690
Windsor Metal Products Ltd	10,226
Windsor Mill Sales	83,898
Windsor Plywood	34,347
Windy City Tire	11,194
Winfield Fire Protection District	166,997
Winkelmeyer, C	5,760
Winser Timber Ltd	30,908
Winter Contracting Ltd, W H	20,638
Winter, E	24,425
Wintergreen Communications Ltd	12,405
Winthrop Laboratories	38,512
Winvan Paving	465,005
Wire Rope Industries Ltd	51,647
Wireman Industries Ltd	24,536
Wiseman, S	7,646
Wisky Jack Reforestation Ltd	29,924
Witco Canada Inc	536,080
Witte Contracting	7,360
Wizinsky, D	5,550
Woldum, D	8,347
Wolf, N	60,354
Wolfe Chevrolet Oldsmobile Ltd	5,384
Wolfram, E	46,056
Woll Fabrics & Supplies Ltd, Bert	12,071
Wolrige Mahon & Co	8,010
Wolsey, J J	39,441
Wolthers, H	8,300
Wong, M	22,839
Wong, P	24,383
Wong, W	7,275
Wood & Associates, P M	21,531
Wood & Co Ltd, G H	43,723
Wood Bulldozing Ltd, A	40,238
Wood Management, Bill	14,305
Wood Vallance Hardware (1963) Ltd	10,241
Wood-Miller Saw & Knife Ltd	45,242
Wood, B	5,561
Wood, D	42,403
Wood, G	8,770
Woodall Workshop Ltd, The	13,228
Woodbridge Reed & Associates Ltd	43,000
Woodcock Consultants Ltd	5,623
Woodcrest Holdings Ltd	44,565
Woodfall Court Management Partnership	5,298
Woodgrove Chevrolet Oldsmobile Ltd	5,359
Woodland Helicopters Ltd	65,328
Woodland Resource Services Ltd	29,473
Woodlands	83,937
Woodley, M	9,442
Woodmans Cleaners	13,338
Woodmere Cattle Co	64,831
Woodmere Nursery Ltd	830,475
Woods Fencing Ltd, Peter	32,438
Woods Gordon	174,787
Woods Transport Ltd	161,731
Woods Trucking, Ben	11,014
Woodstock Display Manufacturing Inc	149,185
Woodward Governor Co	9,742
Woodward Stores Ltd	89,343
Woodward, C	13,240
Woodward, C L	5,481
Woodward, R	15,379
Woodworth, J	7,500
Woodyard, E	7,607
Wookey Holdings, Jack	8,194
Woolco Department Stores	20,331
Woolly Winkie Products Ltd	5,348
Wordworks	12,770
Workers Compensation Board of B C	1,882,284
Workman, P	43,294
World Festival	13,800
World Silviculture Ltd	1,163,671
Worrall Supply	10,779
Wortley, W	11,232
Wosco	13,200
Woytko, G	9,325
Woywitka & B Woywitka & F Haley, N	124,202
Wozney & Donaldson	15,143
Wrays Transfer Ltd, L	6,729
Wrenshall Consulting, C A	25,718
Wright & Associates Ltd	5,401
Wright & Thorburn Radio Ltd	6,227
Wright Auto Electric (1982) Ltd, Stan	25,510
Wright Contracting	20,056
Wright Hillyard Parry & Fuller	59,914
Wright Leathley Pryke & Panton	53,444
Wright, C	12,794
Wright, G	44,719
Wright, R	10,965
Wright, R H	89,713
Wright, S	7,317
Wrightson, B	19,681
Wrigley, L	33,986
Wrinch, W	35,283
Wurzburger, O	13,887
Wyatt Co, The	14,000
Wyeth Ltd	93,305
Wyles Contracting Ltd, Les	80,877
Wylie, A	20,905
Wynford Realty Group Ltd	29,283
Wynndel Logging Co Ltd	8,000
Wyss, J	7,504
Xerox Canada Inc	2,076,148
Yada Tompkins Humphries Palmer & Co	5,316
Yaletown Productions Inc	15,342
Yamaha Shop, The	28,624
Yan, M	20,625
Yardley, J	13,754
Yardley, L	22,888
Yarker, K	7,535
Yates, D	8,904
Yates, L	5,882
Yaworsky, A	21,429
Yearsley, H	31,829
Yearsley, J H	6,290
Yellow Island Aquaculture Ltd	50,000
Yellow Point Lodge	64,600
Yellow Springs Instrument Co Inc	11,003
Yellowhead Chevron	7,394
Yellowhead Construction	33,433
Yellowhead Engineering & Technical Services Ltd	5,905
Yellowhead Helicopters Ltd	135,720
Yellowhead International Trucks Ltd	128,251
Ymir Forest Products Ltd & Royal Bank of Canada	12,500
Yole & G Porter, D	17,068
Yole, D	15,456
York Industrial Coatings Ltd	288,234
York, G	14,119
Yossarian Enterprises	5,190
Youds Planning Consultants	8,550
Young Co, R M	5,781
Young Communications, Cameron	16,150
Young, D	8,367
Young, R	30,974
Young, V	7,376
Young, W	19,434
Young, W A	48,176
Youngash, R W, Dr	10,773
Younie, S E	15,664
Younker, R	15,004
Ysebert, D	31,785
Yukon Aviation Products Ltd	25,977
Yukon Explosives	5,899
Yull Treeplanting Co Ltd	6,802
Z E K Holdings Ltd	6,045
Zala Forest Products	17,875
Zaluski Logging, Larry	11,040
Zanatta Pools Ltd	16,949
Zanzibar Holdings	44,078
Zappone Bros Contracting	15,125
Zarges Afc Canada Ltd	6,681
Zaryski Trucking, A M	8,973
Zastavnikovich, S	7,353
Zed Data Leasing Corp	25,261
Zeiss Canada Ltd, C	12,608
Zenith Graphics Ltd	55,177
Zentronics	52,015
Zephyr Ford Truck Centre Ltd	397,930
Zephyr Mercury Sales Ltd	94,307
Zeta Systems International	9,825
Zimmer Canada Ltd	13,757
Zimonick, B	11,889
Zimonick, S	12,595
Zoney, L	17,846
Zurwick, E C	18,498
1-Hour Photo	5,700
10-70 Marketing Inc	94,812
10Th & Central Chevron	20,397
100 Mile Concrete & Gravel Co Ltd	17,847
100 Mile House Free Press	5,652
100 Mile Recreational Sales & Service (1979) Co Ltd	5,901
1066 Lime Springs Ltd	24,800
108 Ranch Resort	25,923
153 Mile Ranch Ltd	19,887
154260 Canada Ltd	21,393
16-25 Transport Ltd	104,856
1986 Grey Cup Festival Committee	5,000
2 M Trucking	23,513
228100 B C Ltd	225,818
270797 B C Ltd	7,068
3 L Logging Ltd	9,071
3M Canada Inc	945,338
306812 B C Ltd	42,893
307332 B C Ltd	12,500
316014 B C Ltd	18,188
4 Dee Engineering Ltd	16,460
515 Leasing Inc	43,336
55 Or Better Marketing Ltd	13,500
99 Truck Parts & Equipment Ltd	10,351
Suppliers Under $5,000	25,732,605
	2,297,900,192
Transfers of unallocated benefits to salary and travel listing	(207,381,200)
Advances to local governments in rural areas, recovered from property taxes collected by the Province	(62,707,736)
Recoveries from third parties	(178,376,148)
Total supplier payments	1,849,435,108
Total grants and contributions	6,738,882,224
Total schedule of payments	8,588,317,332

Queen's Printer for British Columbia©
Victoria, 1987

Volume

3

Province of British Columbia

Public Accounts
of
British Columbia

For the fiscal year ended March 31
1987

VOLUME III—TRUST FUNDS, CROWN CORPORATIONS AND AGENCIES

HON. MEL COUVELIER
Minister of Finance and Corporate Relations

British Columbia Cataloguing in Publication Data

British Columbia. Ministry of Finance and Corporate
Relations. Public accounts of British Columbia.—1985/86–

Annual.
Continues: British Columbia. Ministry of Finance.
Public accounts of British Columbia. ISSN 0382-2001
Report year ends March 31.
Vols. for 1978/79-1979/80 issued in 2 vols.; vols.
for 1980/81– issued in 3 vols.
ISSN 0382-2001 = Public accounts of British
Columbia.

1. Finance, Public—British Columbia—Accounting—
Periodicals. I. Title.

HJ13.B75 354.7110072'31'05

Available to the General Public from:
QUEEN'S PRINTER
506 Government Street
Victoria, B.C.
V8V 4R6

ORDER OF PUBLIC ACCOUNTS

Volume I

Section

Introduction to the Public Accounts

Combined financial statements of the Province .... A

Consolidated financial statements of the Province .... B

Trust funds C

Supplementary schedules to the financial statements; Details of expenditure by ministerial appropriations, statutory appropriations and special fund transactions .... D

Volume II

Detailed schedules of salaries, wages, travel expenses and other payments .... E

Volume III

Financial statements of Crown corporations and other Government agencies .... F

Trust funds, including pension and superannuation funds administered by the Government .... G

(A table of contents is provided at the beginning of each section.)

SECTION F

FINANCIAL STATEMENTS OF CROWN CORPORATIONS AND OTHER GOVERNMENT AGENCIES

CONTENTS

Page

British Columbia Assessment Authority F 7
British Columbia Buildings Corporation F 15
British Columbia Development Corporation F 22
British Columbia Educational Institutions Capital Financing Authority F 33
British Columbia Ferry Corporation F 40
British Columbia Food Exhibitions Ltd. F 45
British Columbia Health Care Research Foundation F 52
British Columbia Heritage Trust F 57
British Columbia Housing and Employment Development Financing Authority F 64
British Columbia Housing Management Commission F 70
British Columbia Hydro and Power Authority F 76
British Columbia Institute of Technology F 90
British Columbia Liquor Distribution Branch F 103
British Columbia Lottery Corporation F 111
B.C. Pavilion Corporation F 120
British Columbia Petroleum Corporation
  —Petroleum Corporation Fund F 126
  —Natural Gas Price Adjustment Fund F 133
British Columbia Place Ltd. F 136
British Columbia Railway Company F 159
British Columbia Regional Hospital Districts Financing Authority F 171
British Columbia School Districts Capital Financing Authority F 180
British Columbia Steamship Company (1975) Ltd. F 190
British Columbia Systems Corporation F 199
British Columbia Transit F 208
Creston Valley Wildlife Management Authority Trust Fund F 222
Discovery Foundation F 226
Expo 86 Corporation F 240
Health Facilities Association of British Columbia F 249
Housing Corporation of British Columbia F 256
Insurance Corporation of British Columbia F 262
Knowledge Network of the West Communications Authority F 269
Legal Services Society F 279
Medical Services Commission of British Columbia F 284
Pacific Coach Lines Limited F 288
Provincial Capital Commission F 290
Provincial Rental Housing Corporation F 298
Science Council of British Columbia and Secretariat on Science, Research and Development F 304
Simon Fraser University F 311
Universities Council F 323
University of British Columbia F 328
University of Victoria F 341
Workers' Compensation Board of British Columbia F 352

SUMMARY OF FINANCIAL STATEMENTS OF CROWN CORPORATIONS, OTHER GOVERNMENT AGENCIES AND PUBLIC BODIES

(Unaudited)

(Thousands of Dollars)

	BALANCE SHEET			OPERATING STATEMENT		
	Assets	Liabilities	Equity	Income	Expenditure	Net Earnings (Losses)
Provincial Corporations and Agencies						
British Columbia Educational Institutions Capital Financing Authority	391,332	391,332	—	57,359	57,359	—
British Columbia Food Exhibitions Ltd.	373	3	370	2,298	1,926	372
British Columbia Health Care Research Foundation	2,202	1,900	302	3,735	3,574	161
British Columbia Heritage Trust	3,079	44	3,035	1,802	1,689	113
British Columbia Housing Management Commission	12,228	9,447	2,781	56,757	56,012	745
B.C. Pavilion Corporation	—	2,976	(2,976)	8,213	14,895	(6,682)
British Columbia Petroleum Corporation						
— Petroleum Corporation Fund	124,577	36,991	87,586	3,778	3,552	226
— Natural Gas Price Adjustment Fund	84,271	45,779	38,492	398,100	400,014	(1,914)
British Columbia Place Ltd.	368,349	202,703	165,646	13,420	33,118	(19,698)
British Columbia Regional Hospitals Districts Financing Authority	715,931	715,931	—	140,644	140,644	—
British Columbia School Districts Capital Financing Authority	882,303	882,303	—	200,308	200,308	—
Creston Valley Wildlife Management Authority Trust Fund	287	11	276	327	289	38
Discovery Foundation	19,707	7,024	12,683	4,047	8,800	(4,753)
Expo 86 Corporation	118,967	100,351	18,616	707,225	688,609	18,616
Health Facilities Association of British Columbia	71,671	71,063	608	21,065	21,027	38
Knowledge Network of the West Communications Authority	2,651	492	2,159	5,188	5,299	(111)
Legal Services Society	3,534	2,723	811	22,211	20,429	1,782
Medical Services Commission of British Columbia	160,954	160,954	—	986,811	986,811	—
Provincial Capital Commission	2,489	263	2,226	2,350	2,046	304
Provincial Rental Housing Corporation	73,178	72,476	702	8,696	7,316	1,380
Science Council of British Columbia and Secretariat on Science, Research and Development	3,021	96	2,925	4,417	4,180	237
Universities Council	31	12	19	666	777	(111)
Subtotals	3,041,135	2,704,874	336,261	2,649,417	2,658,674	(9,257)
Crown Service Corporations:						
British Columbia Buildings Corporation	567,458	463,270	104,188	239,885	234,593	5,292
British Columbia Systems Corporation	63,808	61,231	2,577	52,836	50,123	2,713
Subtotals	631,266	524,501	106,765	292,721	284,716	8,005
Transportation Companies and Commercial Enterprises						
British Columbia Development Corporation	312,939	415,751	(102,812)	38,273	118,602	(80,329)
British Columbia Ferry Corporation	372,523	167,187	205,336	225,524	235,174	(9,650)
British Columbia Hydro and Power Authority	9,802,000	9,262,000	540,000	1,987,000	1,962,000	25,000
British Columbia Lottery Corporation	36,045	36,045	—	444,935	277,099	167,836
British Columbia Railway Company	1,263,644	411,181	852,463	327,338	275,901	51,437
British Columbia Steamship Company (1975) Ltd.	4,404	8,254	(3,850)	7,751	8,896	(1,145)
British Columbia Transit	1,363,193	1,148,489	214,704	350,262	350,185	77
Housing Corporation of British Columbia	3,920	9	3,911	307	28	279
Pacific Coach Lines Limited	570	—	570	125	53	72
Subtotals	13,159,238	11,448,916	1,710,322	3,381,515	3,227,938	153,577
Other:						
British Columbia Assessment Authority	4,592	3,467	1,125	34,140	34,555	(415)
British Columbia Housing and Employment Development Financing Authority	29,129	27,337	1,792	1,571	2,791	(1,220)
British Columbia Liquor Distribution Branch	71,689	43,451	28,238	1,048,931	623,597	425,334
Insurance Corporation of British Columbia	1,702,603	1,610,593	92,010	928,995	927,875	1,120
Workers' Compensation Board of British Columbia	2,740,164	2,476,886	263,278	700,911	395,289	305,622
Subtotals	4,548,177	4,161,734	386,443	2,714,548	1,984,107	730,441
TOTAL CROWN CORPORATIONS AND GOVERNMENT AGENCIES	21,379,816	18,840,025	2,539,791	9,038,201	8,155,435	882,766
Universities and Colleges						
British Columbia Institute of Technology	76,960	35,697	41,263	87,270	86,444	826
Simon Fraser University	195,636	58,605	137,031	117,995	115,300	2,695
University of British Columbia	716,772	205,467	511,305	405,065	393,145	11,920
University of Victoria	208,968	44,902	164,066	101,902	102,706	(804)
TOTAL UNIVERSITIES AND COLLEGES	1,198,336	344,671	853,665	712,232	697,595	14,637
GRAND TOTALS	22,578,152	19,184,696	3,393,456	9,750,433	8,853,030	897,403

NOTE

The figures on this schedule are taken from the audited financial statements of the above listed entities which are contained in this volume. As they do not all have the same fiscal year end, totals do not all apply to the 1986/87 fiscal year. Totals are shown only to give the reader an idea of the size and scope of the organizations on a collective basis.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Directors of the
British Columbia Assessment Authority, and

To the Minister of Finance and Corporate Relations
Province of British Columbia:

I have examined the balance sheet of the British Columbia Assessment Authority as at 31 December 1986 and the statements of revenue, expenditure and equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 December 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
6 March 1987

BRITISH COLUMBIA ASSESSMENT AUTHORITY
BALANCE SHEET
AS AT DECEMBER 31, 1986

	1986	1985
ASSETS		
Current Assets		
Cash and temporary investments	$ 3,011,624	$ 3,499,316
Accounts receivable	82,864	248,521
Prepaid expenses	395,783	213,693
	3,490,271	3,961,530
Fixed Assets [Note 3]		
Land, building, equipment and vehicles	3,973,456	3,709,833
Less accumulated depreciation	2,871,191	2,616,708
	1,102,265	1,093,125
	$ 4,592,536	$ 5,054,655
LIABILITIES AND EQUITY		
Current Liabilities		
Bank loan payable [Note 4]	$ 303,000	$ -
Accounts payable and accrued liabilities	2,389,510	2,551,221
Current portion of long-term liabilities	128,536	115,627
	2,821,046	2,666,848
Long-Term Liabilities		
Obligations under capital lease [Note 5]	215,464	322,941
Employees' past benefits	559,325	639,990
	774,789	962,931
Less current portion	128,536	115,627
	646,253	847,304
	3,467,299	3,514,152
Equity		
Equity in fixed assets	1,102,265	1,093,125
Surplus from operations	22,972	447,378
	1,125,237	1,540,503
	$ 4,592,536	$ 5,054,655

The accompanying eight notes are an integral part of these financial statements.

Approved by the Authority

John P. Taylor - Chairman of the Board

G. Zorn - Director of Finance

BRITISH COLUMBIA ASSESSMENT AUTHORITY
STATEMENT OF REVENUE, EXPENDITURE AND EQUITY
FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
REVENUE		
Province of British Columbia grant [Note 6]	$ 6,700,000	$ 6,670,000
Tax levies [Note 7]	26,635,591	25,756,453
Interest	371,949	458,404
Other	432,257	435,906
	34,139,797	33,320,763
EXPENDITURE		
Salaries and fringe benefits	25,742,761	25,700,588
Directors' fees and expenses	53,901	63,723
Accommodation	2,070,446	1,990,257
Travel	1,253,513	1,415,550
Office	1,666,680	1,280,915
Interest on capital leases	37,276	36,180
Other interest [Note 4]	290,737	264,373
Professional and special services	3,027,582	1,878,174
Depreciation	412,167	450,911
	34,555,063	33,080,671
EXCESS OF EXPENDITURE OVER REVENUE [1985: REVENUE OVER EXPENDITURE]	415,266	[240,092]
EQUITY - BEGINNING OF YEAR	1,540,503	1,300,411
EQUITY - END OF YEAR	$ 1,125,237	$ 1,540,503

BRITISH COLUMBIA ASSESSMENT AUTHORITY
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
OPERATING ACTIVITIES		
Excess of expenditure over revenue for the year [1985: revenue over expenditure]	$ 415,266	$[240,092]
Depreciation	[412,167]	[450,911]
Gain on disposal of fixed assets	20,796	43,069
Net reduction in employees' past benefits	80,665	79,091
Decrease in net current liabilities, excluding cash resources	178,144	301,609
Funds used for [provided by] operations	282,704	[267,234]
INVESTING ACTIVITIES		
Acquisition of fixed assets	425,575	823,591
Proceeds of sale of fixed assets	[25,064]	[53,318]
Funds used for investing activities	400,511	770,273
FINANCING ACTIVITIES		
Repayments of obligations under capital lease net of increases	107,477	[322,941]
DECREASE IN FUNDS	790,692	180,098
FUNDS AT BEGINNING OF YEAR	3,499,316	3,679,414
FUNDS AT END OF YEAR	$ 2,708,624	$ 3,499,316

Funds consist of cash and temporary investments net of bank indebtedness.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1986

1. THE AUTHORITY

The purpose of the Authority, as set out in the Assessment Authority Act, is to establish and maintain assessments that are uniform in the whole of the Province in accordance with the Assessment Act.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies followed in the preparation of these financial statements are:

(a) Fixed assets

Fixed assets are stated at cost. Depreciation is provided on a straight line basis using the following annual rates:

Building	5%
Furniture and equipment	20%
Motor vehicles	20%

Fixed assets include the cost of leased equipment in cases where the Authority will enjoy substantially all of the economic benefits to be derived from an asset during the lifetime of its lease. Cost approximates the fair market value of the leased equipment at the start of the lease. The balance of the unpaid lease obligations, excluding interest, is included in the Authority's liabilities.

(b) Employees' past benefits

At the time of the formation of the British Columbia Assessment Authority, the Authority negotiated an agreement with those designated employees whose previous working agreements contained clauses which called for payment of certain benefits upon death, retirement or termination of employment. The benefits are recognized as a long-term liability, with an amount equal to payments due within the immediate twelve months following the statement date segregated and recognized as a current liability. Adjustments to the liability resulting from changes in salary rates are charged to the current year. Payments of benefits are treated as a reduction of the liability.

(c) Tax levy revenue

Recognition of tax levy revenue is consistent with the provisions of Section 16(3) of the Assessment Authority Act. Tax levy revenue of the Authority is recognized at the time taxes are collected by the municipality or the Minister of Finance and Corporate Relations, as applicable.

(d) Temporary investments

Temporary investments are reported at the lower of cost and market value.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1986

3. FIXED ASSETS

	1986			1985
	Cost	Accumulated Depreciation	Net	Net
Land	$ 178,000	$ -	$ 178,000	$ 178,000
Building	223,249	125,192	98,057	109,219
Furniture & equipment	2,744,475	2,065,140	679,335	577,215
Motor vehicles	827,732	680,859	146,873	228,691
	$3,973,456	$2,871,191	$1,102,265	$1,093,125

Included in the above are assets acquired under capital lease, as follows:

	1986			1985
	Cost	Accumulated Depreciation	Net	Net
Equipment	$ 418,955	$ 204,506	$ 214,449	302,746

4. FINANCING

Under Section 16(4) of the Assessment Authority Act, the Authority may "pending receipt of the proceeds of the taxes, borrow an amount not exceeding the proceeds of the taxes...and the loan shall be repaid from the proceeds of the taxes."

The maximum borrowings by the Authority outstanding at any time throughout the year were $12,339,500 in 1986 (1985: $11,082,200).

Interest on the bank loan is payable at the bank's prime rate, which was 9.75% at December 31, 1986.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1986

5. OBLIGATIONS UNDER CAPITAL LEASE

The following is a schedule of future minimum lease payments under capital leases expiring in the years indicated which, after excluding interest, comprises obligations under capital lease.

1987	$ 135,087
1988	86,133
1989	25,989
Total minimum lease payments	247,209
Less: amount representing interest at various rates from 10% to 21%	31,745
Balance of the obligations	$ 215,464

6. PROVINCE OF BRITISH COLUMBIA GRANT

The Authority, under Section 15 of the Assessment Authority Act, is entitled to receive from the Province of British Columbia an operating grant determined by multiplying the Authority's operating costs for its immediately preceding fiscal year by a percentage fixed by order of the Lieutenant-Governor in Council.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1986

7. TAX LEVIES

The Authority by by-law, and subject to the prior approval of the Lieutenant-Governor in Council, each year imposes and levies a tax upon all taxable property in the Province. A copy of this by-law is forwarded to the Tax Collector of every municipality in the Province and to the Surveyor of Taxes so that the taxes so levied will be placed on the tax rolls. The proceeds of the taxes so levied and collected by the municipalities or the Minister of Finance and Corporate Relations constitute the Authority's tax levies revenue.

Under Section 15(4) of the Assessment Authority Act, the Authority's annual tax levies are to be "at a rate sufficient to maintain the operating fund." The operating fund is defined under Section 15(3) as "the total amount required to meet the annual operating and capital expenses of the Authority." Section 15(4) further specifies that in determining the rate of taxation to be levied "the Authority shall take into account the amount of the annual operating grant."

Based on the above, there was levied on all taxable property in the Province, except on the property of British Columbia Hydro and Power Authority, a tax on each class of property at a rate as set out below:

Class of Property Prescribed under Section 26 of the Assessment Act	Rate of Tax Applied Against each $1,000 of Net Taxable Value of Property	
	1986	1985
1 Residential	.1463	.1420
2 Utilities	.5119	.4970
3 Forestry	.5850	.5680
4 Machinery and Equipment	.4095	.3976
5 Industrial	.4973	.4828
6 Business and Other	.3583	.3479
7 Tree Farm	1.1701	1.1360
8 Recreational property/ non-profit organization	.1463	.1420
9 Farm	.1463	.1420

8. COMMITMENTS

The Authority is committed to make the following payments on buildings and equipment under operating lease for periods of more than one year:

1987	$1,671,257
1988	1,486,116
1989	1,298,015
1990	569,494
1991	164,134
1992	47,296
	$5,236,312

BRITISH COLUMBIA BUILDINGS CORPORATION

BALANCE SHEET

	Note	March 31 1987	 1986
		$000's	
ASSETS			
Real estate investments			
Income-producing properties	2	518,921	510,429
Income-producing properties under construction	3	11,670	15,048
Land held for development	4	10,521	11,355
		541,112	536,832
Investment in British Columbia Place Ltd	5	–	205,000
Corporate properties and equipment	6	9,101	9,169
Unamortized debt discount and issue expenses		9,735	19,560
Other assets	7	7,510	20,791
		567,458	791,352
LIABILITIES AND EQUITY			
Long-term debt	8	342,009	555,835
Notes payable to the Province of British Columbia	9	43,098	54,885
Short-term debt	10	35,360	38,951
Other liabilities	11	42,803	36,698
Contributions by the Province of British Columbia	12	55,579	59,021
Retained earnings		48,609	45,962
		567,458	791,352
Commitments	13		

ON BEHALF OF THE BOARD:

George A. Rigsby, Director G. A. Rigsby

Robert E. Parkinson, Director Robert E. Parkinson

The accompanying notes are an integral part of these statements

---

AUDITORS' REPORT

To the Lieutenant-Governor-in-Council
Province of British Columbia

We have examined the balance sheet of British Columbia Buildings Corporation as at March 31, 1987 and the statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Buildings Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat Marwick

Vancouver, Canada
June 10, 1987

CHARTERED ACCOUNTANTS

STATEMENT OF INCOME

	Note	Year ended March 31 1987	 1986
		$000's	
REVENUE			
Rentals		**222,451**	215,519
Other income		**17,434**	19,028
		239,885	234,547
EXPENSES			
Property management		**62,541**	57,168
Leases		**47,575**	45,464
Depreciation		**28,464**	26,550
Energy		**14,417**	16,262
Property taxes and grants		**11,582**	11,168
General and administrative		**8,767**	8,882
		173,346	165,494
Net income before interest		**66,539**	69,053
Interest	*14*	**61,247**	65,858
NET INCOME		**5,292**	3,195

STATEMENT OF RETAINED EARNINGS

	Year ended March 31 1987	 1986
	$000's	
Balance, beginning of year	**45,962**	42,767
Net income	**5,292**	3,195
	51,254	45,962
Dividend	**2,645**	
Balance, end of year	**48,609**	45,962

The accompanying notes are an integral part of these statements

STATEMENT OF CHANGES IN FINANCIAL POSITION

OPERATING ACTIVITIES

	Note	Year ended March 31	
		1987	1986
		$000's	
Net income		**5,292**	3,195
Non-cash item — depreciation and amortization		**35,899**	39,256
Other assets and liabilities, net change		**(1,513)**	(2,868)
		39,678	39,583

FINANCING ACTIVITIES

Long-term debt issued		**50,000**	25,000
Long-term debt repayments		**(48,183)**	(16,363)
Sinking fund payments		**(9,971)**	(8,955)
Reduction of notes payable to the Province		**(11,787)**	(12,658)
Reduction in short-term debt		**(958)**	(9,537)
		(20,899)	(22,513)

INVESTMENT ACTIVITIES

Return of investment to the Province	5	**205,000**	-
Debt assumed by the Province	5	**(205,000)**	
Real estate investments		**(37,268)**	(24,618)
Sale of properties		**7,007**	22,196
Decrease in contributions by the Province		**(3,442)**	(3,495)
Corporate property and equipment		**(2,415)**	(1,724)
		(36,118)	(7,641)

DIVIDENDS

Dividend declared		**(2,645)**	
Increase in dividend payable		**2,645**	
		-	

INCREASE (DECREASE) IN CASH AND EQUIVALENTS

INCREASE (DECREASE) IN CASH AND EQUIVALENTS		**(17,339)**	9,429

The accompanying notes are an integral part of these statements

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1987

1. ACCOUNTING POLICIES

The Corporation is incorporated under the British Columbia Buildings Corporation Act as a Crown Corporation of the Province of British Columbia, and is an agent of the Crown.

(a) Real Estate Investments

Real estate investments and corporate properties and equipment are recorded at cost less accumulated depreciation. In addition to land and direct costs, amounts capitalized to real estate investments during development and construction include property taxes and the applicable portion of both interest on general borrowings and general and administrative expenses.

(b) Depreciation

Real estate investments and corporate properties and equipment are depreciated on an individual basis by the straight-line method over their estimated useful lives or lease terms. Depreciation is prorated by month in the year of acquisition or disposal.

The estimated useful lives or lease terms of income-producing and corporate properties are between five and forty years. The estimated useful lives of all other assets are between three and ten years.

(c) Income Taxes

The Corporation is exempt from Federal and Provincial income taxes.

(d) Sinking Funds

Payments made to sinking funds with respect to retirement provisions of sinking fund bonds and debentures are netted against long-term debt until such time as the bonds or debentures are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking funds.

(e) Amortization of Debt Discount and Issue Expenses

Debt discount is amortized by the effective rate of interest method and issue expenses are amortized on a straight-line basis, both over the terms of the applicable debt.

(f) Foreign Exchange

Monetary liabilities in foreign currencies are translated at the rate in effect at the balance sheet date unless covered by forward exchange contracts, in which case they are translated at contract rates. The related interest expense is translated at average rates for the year. Unrealized foreign currency gains or losses on long-term monetary liabilities are reported as a deferred charge or credit and amortized over the remaining terms of the related liabilities on a straight-line basis.

(g) Cash and Cash Equivalents

Cash and equivalents for purposes of the Statement of Changes in Financial Position includes cash and temporary investments, net of bank indebtedness.

2. INCOME-PRODUCING PROPERTIES

	1987	1986
	$000's	
Net book value:		
Cost	**686,467**	664,372
Accumulated depreciation	**(167,546)**	(153,943)
	518,921	510,429
Activity:		
Net book value, beginning of year	**510,429**	517,597
Properties transferred from income-producing properties under construction	**40,154**	32,462
Disposals, net	**(5,681)**	(14,614)
Depreciation expense	**(25,981)**	(25,016)
Net book value, end of year	**518,921**	510,429

3. INCOME-PRODUCING PROPERTIES UNDER CONSTRUCTION

	1987	1986
Balance, beginning of year	**15,048**	23,869
Direct development and construction costs	**32,671**	21,163
Capitalization of interest	**1,236**	440
General and administrative expenses	**2,869**	1,738
Cost of properties completed and transferred to income-producing properties	**(40,154)**	(32,462)
Balance, end of year	**11,670**	15,048

4. LAND HELD FOR DEVELOPMENT

	1987	1986
Balance, beginning of year	**11,355**	17,960
Capitalization of interest and property tax	**492**	977
Disposals, net	**(1,326)**	(7,582)
Balance, end of year	**10,521**	11,355

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987

5. INVESTMENT IN BRITISH COLUMBIA PLACE LTD.

The Province of British Columbia, by Cabinet order, approved the transfer of the investment in British Columbia Place Ltd. (B.C. Place) back to the Crown effective March 31, 1987. Prior to that date the Corporation had held the only outstanding share in B.C. Place and had accounted for its investment at cost because, by statute, the voting rights to the share were exercisable by the Minister of Finance and Corporate Relations for British Columbia.

The transfer of the share was recorded at its cost of $205 million with the Province assuming long-term and short term debt totalling that amount. See also Note 8 to the financial statements.

6. CORPORATE PROPERTIES AND EQUIPMENT

	1987	1986
	$000's	
Cost:		
Office and data processing equipment	**9,982**	8,827
Corporate properties and leasehold improvements	**3,102**	2,779
Maintenance equipment	**2,399**	2,220
Vehicles	**2,440**	1,969
	17,923	15,795
Accumulated depreciation	**(8,822)**	(6,626)
	9,101	9,169

7. OTHER ASSETS

	1987	1986
Cash	–	77
Temporary investments	–	13,900
Accounts receivable		
Province of British Columbia	**5,347**	4,758
Other	**1,753**	1,460
Prepaid expenses	**410**	596
	7,510	20,791

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987

8. LONG-TERM DEBT

	1987	1986
	$000's	
Principal outstanding:		
Payable in Canadian currency — 25 series at an average effective interest rate of 12.07% (1986 — 29 series at an average effective interest rate of 13.12%)	490,241	566,241
Payable in United States currency (1986 — 1 series at 13.03%)	–	28,183
	490,241	594,424
Sinking funds on deposit with the Minister of Finance and Corporate Relations for British Columbia, relating to long term debt of $233,041,000 (1986 — $268,041,000)	(48,232)	(38,589)
Liability assumed by the Province — Series BCD — see below	(100,000)	–
	342,009	555,835

Coupon rates on the long term debt range from 4.75% to 15.69%.

Of the long-term debt outstanding, $130,890,000 (1986 — $238,268,000) is payable to the Minister of Finance and Corporate Relations for British Columbia. The Province has unconditionally guaranteed the principal and interest of all other long-term debt issued by the Corporation.

At the option of the Minister of Finance for Canada, Sinking Fund Debentures with an aggregate principal of $165,041,000 maturing between 1997 and 2003 may be called prior to maturity under certain conditions on six months written notice.

Series BCD is a bond issue due September 8, 1987, which is non-transferrable by the terms of its issuance. It represents part of the $205 million settlement with the Province with respect to the B.C. Place investment described in Note 5. The Province has accordingly agreed to assume responsibility for repayment of the debt at maturity, including applicable interest from April 1, 1987.

New issues during year ended March 31, 1987:

	$000's
Series BCBC-M, 9.00% coupon rate, maturing Aug. 15, 1991	25,000
Series BCBC-Q, 8.50% coupon rate, maturing Feb. 26, 1997	25,000

Aggregate sinking fund and principal payments on all outstanding issues for each of the next five years:

	$000's
1987/88	17,282
1988/89	17,282
1989/90	62,282
1990/91	17,282
1991/92	47,282

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987

9. NOTES PAYABLE TO THE PROVINCE OF BRITISH COLUMBIA

The promissory notes are non-interest bearing, callable on 30 days notice, and repayable semi-annually in varying amounts to March 31, 1992.

Payments over the next five years:

	$000's
1987/88	**10,306**
1988/89	**10,306**
1989/90	**10,306**
1990/91	**10,306**
1991/92	**1,874**

10. SHORT-TERM DEBT

The short-term notes are issued by and payable to the Minister of Finance and Corporate Relations for British Columbia and mature at varying dates to July 16, 1987. The effective interest rates range from 6.80% to 8.05% and average 7.27% for the notes outstanding.

11. OTHER LIABILITIES

	1987	1986
	$000's	
Due to bank, unsecured	**3,362**	
Accounts payable and accrued liabilities	**20,671**	19,668
Holdbacks	**1,215**	892
Accrued interest payable		
- Province of British Columbia	**6,293**	7,515
Other	**8,617**	8,623
Dividend payable	**2,645**	
	42,803	36,698

12. CONTRIBUTIONS BY THE PROVINCE OF BRITISH COLUMBIA

Balance, beginning of year	**59,021**	62,516
Land returned to the Province	**(3,442)**	(3,495)
Balance, end of year	**55,579**	59,021

13. COMMITMENTS

The Corporation estimates that the cost to complete projects under construction will be $37,000,000 of which $23,000,000 has been committed.

The Corporation has entered into leases with third parties to provide space for its client ministries and its head office for varying periods up to the year 2003, at a total aggregate net rental of approximately $162,000,000. Most leases are for between five and ten years and include renewal options.

Minimum annual lease payments which will be charged to operations in subsequent years, for leases committed at March 31, 1987.

	$000's
1987/88	**39,000**
1988/89	**34,000**
1989/90	**27,000**
1990/91	**21,000**
1991/92	**15,000**
Post 1991/92	**26,000**
	162,000

14. INTEREST

	1987	1986
	$000's	
Interest on long-term debt	**64,887**	64,212
Other interest	**4,815**	4,247
Amortization of debt discount and issue expenses	**7,309**	9,391
Amortization of foreign exchange loss	**126**	3,315
	77,137	81,165
Deduct		
Interest assistance	**10,000**	10,000
Interest earned	**4,201**	3,930
Interest capitalized	**1,689**	1,377
	15,890	15,307
	61,247	65,858

The Province of British Columbia provided assistance of $10 million towards the interest expense incurred by the Corporation in connection with its investment in B.C. Place.

15. RELATED PARTY TRANSACTIONS

The Corporation received 92% of its total revenues from Provincial Government ministries. These revenues consist primarily of rents that are determined with reference to market, however, in such cases where comparable market rates do not exist, rents are based on the amortization of the capital costs.

During the year ended March 31, 1987, the Corporation had property transactions with the Province and its agents. Properties returned had a value of $3,923,000 which was determined by reference to net book values.

BRITISH COLUMBIA DEVELOPMENT CORPORATION

Pannell
Kerr
MacGillivray
Chartered Accountants

Suite 2000, Box 12517
1066 West Hastings Street
Vancouver, B.C.
V6E 3X1
Telephone (604) 687-2711
Telex 04-55402
Fax (604) 685-6569

AUDITORS' REPORT

To the Honourable Grace M. McCarthy
Minister of Economic Development
Province of British Columbia.

We have examined the consolidated balance sheet of British Columbia Development Corporation as at March 31, 1987 immediately prior to the reorganization described in Note 7 to the financial statements, and the consolidated statements of loss and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at March 31, 1987 immediately prior to the reorganization described in Note 7 to the financial statements, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of accounting for certain land and development projects costs as explained in the summary of significant accounting policies, on a basis consistent with that of the preceding year.

Pannell Kerr MacGillivray

Vancouver, Canada
July 10, 1987

Chartered Accountants

BRITISH COLUMBIA DEVELOPMENT CORPORATION

CONSOLIDATED BALANCE SHEET

AS AT MARCH 31, 1987

(Before reorganization- See Note 7)

ASSETS

	Notes	1987	1986
INDUSTRIAL DEVELOPMENT PROGRAMS			
Land and development projects	1	$ 71,742,038	$ 95,505,268
Loans to industrial enterprises		135,294,309	65,596,936
Property leases receivable		5,166,708	5,364,530
		212,203,055	166,466,734
CASH		8,895,467	3,680,242
OTHER ASSETS	2	1,424,419	2,866,569
SPECIAL PROGRAM DEVELOPMENT FUNDS	3	90,416,519	179,817,577
		$312,939,460	$352,831,122

LIABILITIES

	Notes	1987	1986
ACCOUNTS PAYABLE		$ 13,631,433	$ 13,232,555
TERM DEBT	4	311,703,720	181,670,784
SPECIAL PROGRAM DEVELOPMENT FUNDS	3	90,416,519	179,817,577
		415,751,672	374,720,916

SHAREHOLDER'S DEFICIENCY

	Notes	1987	1986
SHARE CAPITAL			
Common shares of $100 par value: authorized 2,000,000; issued 546,183		54,618,300	54,618,300
CONTRIBUTED SURPLUS		10,304,067	10,897,642
DEFICIT		(167,734,579)	(87,405,736)
		(102,812,212)	(21,889,794)
		$312,939,460	$352,831,122

Approved by the Directors

.... Director

.... Director

BRITISH COLUMBIA DEVELOPMENT CORPORATION
CONSOLIDATED STATEMENT OF LOSS AND DEFICIT
for the year ended March 31, 1987
(Before reorganization - See Note 7)

	1987	1986
REVENUE		
Industrial development programs		
Land and development project sales	$17,140,415	$ 5,141,051
Loan interest and guarantee fees	16,563,491	7,837,891
Lease financing	623,188	647,535
Property rentals	1,486,419	1,425,382
Management fees	1,081,475	1,010,232
Interest and other	1,377,689	336,784
	38,272,677	16,398,875
EXPENSE		
Cost of sales, land and development projects	15,846,949	4,942,282
Property taxes	2,312,022	2,350,042
Staff remuneration and benefits	2,512,018	2,397,057
Advertising and business development	873,515	1,332,665
General administration	1,888,337	1,425,236
Professional services	617,803	646,128
Depreciation and amortization	463,859	445,416
	24,514,503	13,538,826
less: expenses capitalized to land and development projects	-	458,613
	24,514,503	13,080,213
EARNINGS BEFORE THE FOLLOWING	13,758,174	3,318,662
Interest on term debt	28,001,578	21,038,000
Write-down of land and development projects	18,831,384	7,186,499
Provision for losses on loans	47,254,055	2,472,676
	94,087,017	30,697,175
NET LOSS FOR THE YEAR	80,328,843	27,378,513
DEFICIT, beginning of year	87,405,736	60,027,223
DEFICIT, end of year	$167,734,579	$87,405,736

Pannell
Kerr
MacGillivray

BRITISH COLUMBIA DEVELOPMENT CORPORATION
CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1987
(Before reorganization - See Note 7)

	1987	1986
FINANCIAL RESOURCES DERIVED FROM:		
Earnings before interest on term debt and before write-down of land and development projects and provision for losses on loans	$ 13,758,174	$ 3,318,662
Term debt	130,032,936	13,436,602
Cash resources	-	4,542,767
Other resources	1,247,453	3,802,254
	$145,038,563	$ 25,100,285
FINANCIAL RESOURCES USED FOR:		
Industrial development programs		
Land and development projects	$ 12,159,757	$ 10,750,456
Loans to industrial enterprises	140,162,951	17,197,051
	152,322,708	27,947,507
Less recoveries:		
Land sales and other recoveries	17,091,603	5,012,662
Loans and lease payments	23,409,345	18,872,560
	40,500,948	23,885,222
Net expenditures	111,821,760	4,062,285
Interest on term debt	28,001,578	21,038,000
Cash resources	5,215,225	-
	$145,038,563	$ 25,100,285

BRITISH COLUMBIA DEVELOPMENT CORPORATION

March 31, 1987

(Before reorganization - See Note 7)

STATUS OF THE CORPORATION

The British Columbia Development Corporation is a Crown corporation of the Province of British Columbia, incorporated pursuant to the Development Corporation Act.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Reporting

The financial statements of the Corporation are presented in accordance with generally accepted accounting principles.

Consolidation

The consolidated financial statements include the accounts of the Corporation and its subsidiary companies.

Land and development projects

Land and development projects are recorded at the lower of laid-down cost and estimated net realizable value. Laid-down cost includes acquisition cost of land and direct development expenditures.

Prior to April 1, 1986, related interest, property taxes and overhead expenses were included in capitalized development costs. As of April 1, 1986, these costs are expensed as incurred. This change in accounting policy has not been applied retroactively to restate the financial statements of 1986 and prior years. Given the uncertainty of future development and sale of lands and projects development activity has now been curtailed and management is of the opinion that it is more appropriate to expense such costs in the fiscal year incurred. In 1987, costs of $1,319,433 have been expensed that otherwise would have been capitalized in land and development projects under the prior accounting policy.

.../2

BRITISH COLUMBIA DEVELOPMENT CORPORATION

March 31, 1987

(Before reorganization - See Note 7)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Loans and Guarantees

Loans and guarantees are reviewed regularly by management and a provision is made for anticipated losses on accounts with known collection or guarantee problems. Loans known to be uncollectible and amounts paid under guarantees are written off against the provision. At March 31, 1987 the balance in the provision is $13,642,354 (1986 - $7,395,462).

In carrying out its stated objective of encouraging and assisting the establishment, expansion and continued operation of industrial enterprises, the corporation makes loans and gives guarantees of performance which carry a risk of loss higher than might be accepted by usual commercial lending institutions. Management has assessed this special risk exposure and for those loans where no specific loan loss provision has been made has set aside an additional loan provision of $41,550,000 (1986 - Nil).

At March 31, 1987 the total loss provisions deducted from loans is $55,192,354 (1986 - $7,395,462).

Depreciation and Amortization

Furniture and equipment are depreciated on the straight-line method over five years. Leasehold improvements are amortized over the term of the lease plus one renewal term. Rental properties are depreciated on the straight-line method over ten to twenty-five years.

Contributed Surplus

The Corporation is designated by the Government of the Province of British Columbia as its chief agency dealing in Crown industrial land holdings. Land acquired for development is recorded at estimated market value which is credited to contributed surplus. Land acquired for resale is recorded at a value equal to 70% of the net selling price which is credited to contributed surplus. When land is returned to the Province, contributed surplus is reduced by the amount recorded upon acquisition.

...3

BRITISH COLUMBIA DEVELOPMENT CORPORATION

March 31, 1987

(Before reorganization - See Note 7)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Recognition

Land and development projects sales:

The Corporation recognizes revenue on the sale of land and development projects when all material conditions in the sale agreement have been fulfilled.

Property leases:

Leases containing options to purchase are considered to be financing arrangements and are accounted for as sales where there is reasonable expectation that the option will be exercised. Total minimum lease payments receivable, excluding related unearned financing revenue, are reflected on the balance sheet as property leases receivable.

Property rentals:

Income from rental property is recognized when a satisfactory level of occupancy has been achieved, subject to a reasonable maximum lease-up period. Prior to that time, expenses net of rental income are capitalized.

BRITISH COLUMBIA DEVELOPMENT CORPORATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

March 31, 1987

(Before reorganization - See Note 7)

1. LAND AND DEVELOPMENT PROJECTS

	1987	1986
Balance, beginning of year	$ 95,505,268	$ 97,264,913
Add:		
Acquisition costs	4,962,524	916,477
Direct development costs	7,197,233	9,269,078
Interest, property taxes and indirect overhead capitalized	-	564,901
Deduct:		
Cost of sales and other recoveries	(17,091,603)	(5,323,602)
Provision for write-down	(18,831,384)	(7,186,499)
Balance, end of year	$ 71,742,038	$ 95,505,268
Comprised of:		
Land and development projects	$ 57,111,858	$ 78,779,034
Rental properties	14,630,180	16,726,234
	$ 71,742,038	$ 95,505,268

2. OTHER ASSETS

	1987	1986
Premises and equipment, at cost	$ 1,566,884	$ 1,532,354
less: accumulated depreciation and amortization	1,224,314	1,062,617
	342,570	469,737
Accounts receivable	610,701	1,542,194
Deferred charges	471,148	854,638
	$ 1,424,419	$ 2,866,569

3. SPECIAL PROGRAM DEVELOPMENT FUNDS

Under agreements with the Province of British Columbia, the Corporation operates special loan programs on behalf of the Province which provide term loans to industrial enterprises. These funds consist of:

	1987	1986
Assets		
Cash and short term investments	$ 21,611,773	$102,368,076
Loans receivable, less provision for losses	68,804,746	73,758,801
Indemnity due from the Province of British Columbia	-	3,690,700
	$ 90,416,519	$179,817,577
Liabilities and fund balance		
Notes payable to or guaranteed by the Province of British Columbia	$ 49,778,494	$150,318,063
Other liabilities	6,419,178	1,046,626
Fund balance	34,218,847	28,452,888
	$ 90,416,519	$179,817,577

.../3

4. TERM DEBT

	1987	1986
Notes guaranteed by the Province of British Columbia:		
Payable in five equal annual instalments commencing March 5, 1988, with interest at 8.95% payable semi-annually	$ 64,300,000	$ 64,300,000
Less: unamortized discount based on an effective interest rate of 15.75%	9,535,418	12,100,235
	54,764,582	52,199,765
Payable December 1, 1986, with interest at 16 7/8% payable semi-annually (U.S. $12,400,000)	-	17,515,000
Notes payable to the Province of British Columbia:		
Revolving credit facility, with floating interest rates currently averaging 7.5%	177,339,754	81,000,000
Seven year sinking fund payable March 27, 1993 with interest at 9.6% payable semi-annually	9,781,480	10,000,000
Payable December 18, 1990 at variable interest rates based on Canada Treasury Bills, adjusted semi-annually	50,000,000	-
Loans payable to the Province of British Columbia pursuant to the Subsidiary Agreement on Industrial Development:		
Payable progressively as the Corporation sells or leases its Duke Point properties with interest at 4 5/8%, adjusted annually	13,000,000	13,000,000
Payable September 28, 1989, without interest	4,612,904	5,500,000
Payable progressively until October 16, 1990, with interest at 4 7/8%, adjusted annually	2,205,000	2,279,000
Other term debt	-	177,019
	$311,703,720	$181,670,784

.../4

5. CONTINGENT LIABILITIES

The Corporation, as part of its industrial development programs, is contingently liable as guarantor of indebtedness and performance of industrial enterprises for $8,663,250 (1986 - $1,657,250).

6. RELATED PARTIES

In the ordinary course of business, the Corporation enters into transactions with related parties including the Province of British Columbia, its agencies and other Crown corporations. All of the Corporation's debt is borrowed from or guaranteed by the Province and the Corporation remains dependent on continued funding from this source.

7. CORPORATE REORGANIZATION

In July, 1987, legislation was passed by the Province of British Columbia which changes the name of an affilited company, British Columbia Place Ltd., to British Columbia Enterprise Corporation and transfers the assets and liabilities of British Columbia Development Corporation to British Columbia Enterprise Corporation retroactive to March 31, 1987. The legislation enables the Lieutenant Governor in Council on or before December 31, 1987, to establish the value of the assets transferred.

Although the legislation has been passed by the Legislative Assembly, it has not been proclaimed. The transfer of assets and liabilities will be recorded as an adjustment to the March 31, 1987 financial statements when the legislation is proclaimed.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Educational Institutions Capital
Financing Authority, and

To the Minister of Finance and Corporate Relations
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Educational Institutions Capital Financing Authority as at 31 March 1987 and the statements of financing and lending activities and changes in sinking funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1987 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
10 June 1987

EXHIBIT A

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1987

ASSETS

	1987	1986
Loans receivable (note 3)	$439,071,662	$426,404,162
Less: Sinking funds (note 5)	65,597,100	49,668,587
	373,474,562	376,735,575
Accrued interest receivable	17,857,056	17,632,710
	$391,331,618	$394,368,285

LIABILITIES

	1987	1986
Term debt (note 4)	$439,071,662	$426,404,162
Less: Sinking funds (note 5)	65,597,100	49,668,587
	373,474,562	376,735,575
Accrued interest payable	17,857,056	17,632,710
	$391,331,618	$394,368,285

The six accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

Philip G. Halkett, Secretary

EXHIBIT B

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Funds generated from		
Interest on loans receivable	$ 57,358,774	$ 56,098,713
Debentures issued	19,654,000	12,490,662
Repayment of loans receivable	6,911,000	
	$ 83,923,774	$ 68,589,375
Funds applied to		
Interest on term debt	$ 57,358,774	$ 56,098,713
Loans issued	19,654,000	12,490,662
Repayment of term debt	6,911,000	
	$ 83,923,774	$ 68,589,375

EXHIBIT C

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Increase		
Instalments	$ 10,557,410	$ 10,184,038
Investment income	5,423,525	4,312,559
	15,980,935	14,496,597
Decrease		
Funds management fees (note 5)	52,422	39,167
Net increase in Sinking Funds	15,928,513	14,457,430
Sinking Funds, Beginning of Year	49,668,587	35,211,157
Sinking Funds, End of Year	$ 65,597,100	$ 49,668,587

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

1. The Authority

The Authority was established by the Educational Institution Capital Finance Act, R.S.B.C. 1979, Chapter 102, as amended. Section 3 of the Act states "The purpose of the authority is to lend money to designated educational institutions to finance their capital expenditures".

The loans made by the Authority to the Educational Institutions are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself.

2. Significant accounting policies

a) Sinking fund investments

i) Short-term investments are carried at cost of acquisition.

ii) Units in Province of British Columbia Pooled Investment Portfolios are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value. Income attributed to the units represents the unitholder's share of interest earned by the Portfolio and is realizable by the unitholders upon the sale of units.

iii) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

3. Loans receivable

Loans receivable of $408,808,000 (1986: $410,447,500) are redeemable in whole or in part before maturity, on five months' notice, at the option of the Chairman of the Authority. Further loans receivable of $5,188,000 (1986: $5,188,000) are redeemable in whole or in part before maturity, on thirty days' notice, at the option of the Chairman of the Authority. The remaining loans receivable of $25,075,662 (1986: $10,768,662) are not redeemable before maturity.

Loans receivable include U.S. $ Nil (1986: U.S. $5,000,000).

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

4. Term debt

Held by:	1987	1986
Canada Pension Plan Investment Fund 9.36% to 17.51% debentures, due 1998 through 2006	$ 407,783,000	$ 402,436,000
Province of British Columbia Pension Funds 10.875% to 11.75% debentures, due 1989 and 1993	4,772,000	4,772,000
Province of British Columbia 9.00% to 13.5% debentures, due 1989 through 1991	26,516,662	12,209,662
General Public 16.875% debenture, due 1986		6,986,500
	$ 439,071,662	$ 426,404,162

Term debt includes U.S. $ Nil (1986: U.S. $5,000,000).

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or in part before maturity, on six months' notice, at the option of the Minister of Finance of Canada, subject to certain restrictions.

Debentures issued to the Province of British Columbia of $5,188,000 (1986: $5,188,000) are redeemable in whole or in part before maturity, on thirty days' notice, at the option of the Minister of Finance and Corporate Relations of the Province of British Columbia. The remaining debentures issued to the Province of British Columbia of $21,328,662 (1986: $7,021,662) are not redeemable before maturity.

Debentures maturing in the next five fiscal years are as follows:

1988	$ -
1989	-
1990	4,213,000
1991	7,021,662
1992	13,827,000

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

4. Term debt (continued)

Sinking fund instalments due in the next five fiscal years are as follows:

1988	$12,160,346
1989	12,160,346
1990	12,160,346
1991	11,869,506
1992	11,610,905

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on $412,555,000 of the debt of the Authority.

5. Sinking funds

	1987	1986
Cash and short-term investments	$ 279	$ 33,317,031
Units in Province of British Columbia Pooled Investment Portfolios	44,111,871	
Long-term investments (market value $17,457,084 1986: $14,032,500)	17,330,683	14,000,000
Accrued interest	216,620	1,887,805
Other	3,951,935	474,935
	65,611,388	49,679,771
Less: Funds management fees payable	14,288	11,184
	$ 65,597,100	$ 49,668,587

Sinking fund instalments received from the Educational Institutions in respect of their debt to the Authority, together with the investment income earned thereon, are set aside in sinking funds maintained by the Trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of Educational Institutions debt and in turn, for the retirement of the debt of the Authority at maturity.

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

Other assets consist of funds held in the Province's fiscal agency loan program sinking fund.

6. Comparative figures

Certain 1986 comparative figures have been reclassified to conform to the presentation adopted in 1987.

BRITISH COLUMBIA FERRY CORPORATION

AUDITOR'S REPORT

Thorne Ernst & Whinney
Chartered Accountants

Predecessor firms:
Thorne Riddell
Ernst & Whinney

To the Lieutenant-Governor in Council
Province of British Columbia

We have examined the balance sheet of the British Columbia Ferry Corporation as at March 31, 1987 and the statements of income, deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Riddell

May 21, 1987

BRITISH COLUMBIA FERRY CORPORATION

BALANCE SHEET

As At March 31 1987 (expressed in thousands)	1987	1986
Assets		
Current Assets		
Cash (Note 1)	$ 10 974	$ 5 932
Accounts receivable	1 668	1 521
Inventories (Note 2)	10 565	10 590
Prepayments and deposits	1 461	982
	24 668	19 025
Reserved Funds (Notes 1 and 3)	16 790	12 260
Debenture (Note 4)	41 736	—
Fixed Assets (Note 5)		
Ships berths buildings equipment and land	548 349	546 648
Less accumulated depreciation	263 713	234 278
	284 636	312 370
Deferred Charges (Note 6)	4 693	5 761
	$372 523	$349 416

Approved by the Board

Director

Director

As at March 31 1987 (expressed in thousands)	1987	1986
Liabilities		
Current Liabilities		
Accounts payable and accrued liabilities	$ 26 716	$ 25 453
Deferred revenue	2 766	1 900
Current portion of long term debt (Note 7)	5 700	—
Current portion of obligations under capital leases (Note 8)	1 128	1 025
	36 310	28 378
Long Term Debt (Note 7)	37 558	43 258
Obligations Under Capital Leases (Note 8)	88 591	47 861
Accrued Sick Leave Liability (Note 9)	4 728	5 067
	167 187	124 564
Shareholders Equity		
Share Capital		
Authorized		
1 000 000 shares without par value with a maximum consideration of $100 000 000 issued 68 512 shares	6 851	6 851
Contributed Surplus (Note 10)	250 401	250 401
Deficit	(51 916)	(32 400)
	205 336	224 852
Commitments (Note 17)		
	$372 523	$349 416

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF INCOME

Year Ended March 31 1987 (expressed in thousands)	1987	1986
Operating Revenues		
Tolls	$131 938	$108 652
Catering	30 585	22 984
Other income (Note 11)	4 050	3 264
	166 573	134 900
Less cost of food and goods sold	12 619	9 190
	153 954	125 710
Operating Expenses		
Salaries, wages and benefits	113 144	90 799
Fuel and lubricants	26 922	27 316
Materials, operating supplies and services	16 437	12 011
Contracted replacements, repairs and maintenance	18 647	10 036
Marketing, general and administrative	5 580	4 628
Charter fees	1 886	1 455
	182 616	146 245
Operating Loss Before Subsidy	28 662	20 535
Province of British Columbia subsidy (Note 12)	57 000	40 000
Income From Operations	28 338	19 465
Interest expense (Note 13)	10 387	7 132
Income Before Depreciation	17 951	12 333
Depreciation	29 552	29 013
Loss Before Extraordinary Item	11 601	16 680
Extraordinary item (Note 14)	1 951	
Loss for the Year	$ 9 650	$ 16 680

STATEMENT OF DEFICIT

Year Ended March 31 1987 (expressed in thousands)	1987	1986
Deficit at beginning of year	$ 32 400	$ 15 720
Loss for the year	9 650	16 680
	42 050	32 400
Dividend paid February 12 1987 (Note 15)	9 866	
Deficit at end of year	$ 51 916	$ 32 400

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended March 31 1987 (expressed in thousands)	1987	1986
Sources (Uses) of Cash		
Cash from Operations		
Continuing operations (Note 16)	$ 20 309	$ 18 032
Extraordinary item (Note 14)	1 951	
	22 260	18 032
Financial Activities		
Loan to Province of B.C.	(41 736)	
Capital lease	41 756	48 619
Capital lease payments	(1 025)	
Sinking fund payments and appreciation	(4 530)	(4 072)
Cash reserved for funding accrued sick leave liability		(371)
Dividend paid (Note 15)	(9 866)	
	(15 401)	44 176
Investment Activities		
Fixed asset additions	(10 519)	(38 759)
Ships under capital lease		(29 460)
Disposal of fixed assets	8 702	
	(1 817)	(68 219)
Increase (Decrease) in Cash	5 042	(6 011)
Cash at Beginning of Year	5 932	11 943
Cash at End of Year	$ 10 974	$ 5 932

[illegible]

BRITISH COLUMBIA FERRY CORPORATION

SUMMARY OF ACCOUNTING POLICIES

Year Ended March 31 1987

In accordance with Section 8(7) of the Ferry Corporation Act the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles. Significant accounting policies adopted in the preparation of these financial statements are as follows

Inventories

Inventories are valued at the lower of cost and current replacement cost

Long-Term Disability Plan

The Corporation records as a current year expense the estimated present value of future payments, until retirement, to employees becoming eligible under the Long-Term Disability Plan. The plan is administered by the Superannuation Branch of the Public Service Commission who receive and invest premiums from the Corporation. The excess of the recorded liability for future payments over funds held by the Superannuation Branch is included in accrued liabilities. In prior years there was an excess of funds which was included in prepaid expenses

Fixed assets

Acquired from the Province of British Columbia

Effective January 1 1977

(a) Ships

Ships, which comprise part of the total assets acquired from the Province effective January 1 1977 by Order in Council dated December 16 1976 and transferred at an assigned value of $1, have been revalued by the Corporation and are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1 1977

Three ships presently under charter by the Province until 1994 are subchartered to the Corporation for the same period at an annual cost of $1 each. Under the terms of the subcharter agreement with the Province the Corporation may in 1994 request that the Province exercise its option to purchase these ships at its own expense in which case clear title to the ships will be transferred to the Corporation. Accordingly these ships are reflected as capital assets of the Corporation in the accompanying financial statements and are stated at their estimated depreciated replacement value as at January 1 1977

(b) Berths, buildings and equipment

Berths, buildings and equipment transferred at an assigned value of $1 are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1 1977

Effective October 1 1983

On October 1 1983 the remaining buildings and equipment at Deas Dock facility not acquired from the Province on January 1 1977 were transferred at an assigned value of $1. These assets are reflected in the accompanying financial statements at their estimated depreciated replacement value as at October 1 1983 based upon an appraisal made by Universal Appraisal Company Limited as at that date

Additions and disposals subsequent to January 1 1977

The costs of major replacements, additions, extensions and improvements are capitalized in the fixed asset accounts. The costs of maintenance, repairs, minor renewals or replacements are charged against income. On retirement or disposal of fixed assets, the costs thereof and the related accumulated depreciation are eliminated from the accounts and any gains or losses are reflected in the statement of income

Depreciation

Fixed assets are depreciated on the straight line method based upon the following useful lives

Ships	25 years
Berths	5 10 years
Buildings and equipment	4 25 years

SUMMARY OF ACCOUNTING POLICIES (continued)

Leases

A lease which transfers substantially all of the benefits and risks incidental to the ownership of property is accounted for as if it were an acquisition of an asset and the incurrence of an obligation at the inception of the lease. All other leases are accounted for as operating leases wherein rental payments are expensed as incurred. Assets recorded under capital leases are amortized on a straight line basis over their useful lives

Amortization of long-term debt discount

and issue costs

Promissory note discount is amortized on a compound interest method over the terms of the debt. Issue costs for promissory notes and capital leases are amortized on a straight line basis over the term of the debt

Provision for annual refit costs

The Corporation provides for ship refit expense by charging against income the anticipated costs over the period between refits

Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted for the current year

NOTES TO FINANCIAL STATEMENTS

Year Ended March 31 1987

[illegible]

Cash and Short-Term Investments

[illegible]

Note 2

Inventories

[illegible]	[illegible]	[illegible]
[illegible]	$ [illegible]	$ [illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
	$ [illegible]	$ [illegible]

Note 3

Reserved Funds

[illegible]

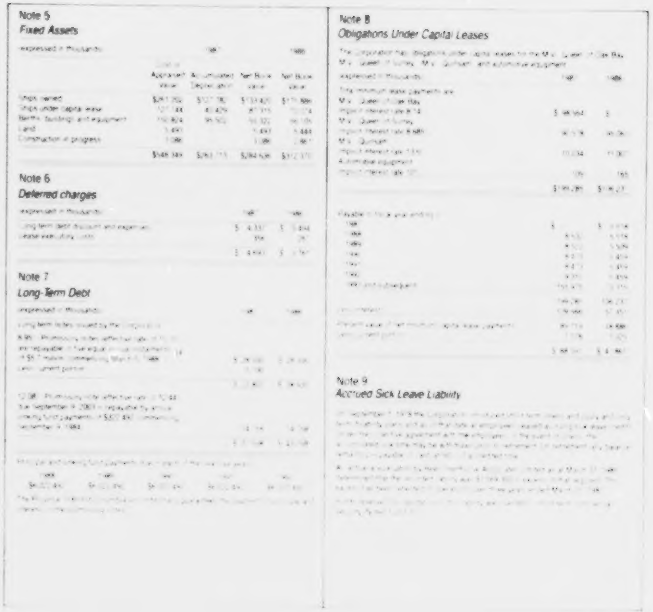
[illegible]	[illegible]	[illegible]
[illegible]		
[illegible]	$ [illegible]	$ [illegible]
[illegible]	[illegible]	[illegible]
	$ [illegible]	$ [illegible]
[illegible]	[illegible]	[illegible]
	$ [illegible]	$ [illegible]

Note 4

Debenture

[illegible]

NOTES TO FINANCIAL STATEMENTS *(continued)*



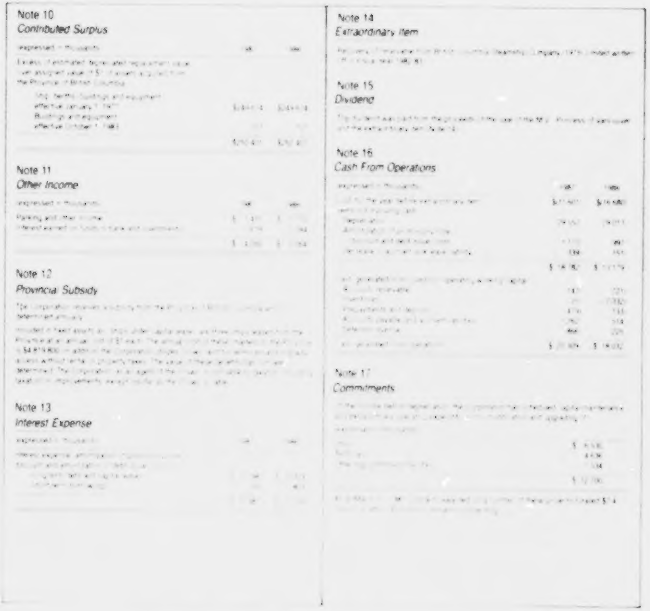
Note 5
Fixed Assets

Note 6
Deferred charges

Note 7
Long-Term Debt

Note 8
Obligations Under Capital Leases

Note 9
Accrued Sick Leave Liability



Note 10
Contributed Surplus

Note 11
Other Income

Note 12
Provincial Subsidy

Note 13
Interest Expense

Note 14
Extraordinary Item

Note 15
Dividend

Note 16
Cash From Operations

Note 17
Commitments

BRITISH COLUMBIA FOOD EXHIBITIONS LTD.

Touche Ross & Co.
Chartered Accountants

AUDITORS' REPORT

The Shareholder
British Columbia Food Exhibitions Ltd.

We have examined the balance sheet of British Columbia Food Exhibitions Ltd. as at March 31, 1987 and the statements of income and deficit and changes in cash position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Company as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Touche Ross & Co.

Victoria, B. C.
June 26, 1987

Chartered Accountants

P O BOX 1475 POSTAL STATION E 500 880 DOUGLAS STREET VICTORIA BRITISH COLUMBIA V8W 2X2
TELEPHONE (604) 383 1174 388 7511

Touche Ross & Co

BRITISH COLUMBIA FOOD EXHIBITIONS LTD.
(Incorporated Under the Company Act of British Columbia)

BALANCE SHEET
AS AT MARCH 31, 1987

	Cost	Accumulated Depreciation	1987	1986
ASSETS				
Current				
Cash and term deposits			$192,328	$354,394
Accounts receivable			19,270	341,154
Prepaid deposits			-	15,505
			211,598	711,053
Deferred costs net of revenue (Schedule A)			130,633	-
Fixed				
Furniture and equipment	$56,526	$21,106	30,420	43,878
			$372,651	$754,931
LIABILITIES				
Current				
Accounts payable and accrued liabilities			$ 2,723	$ 85,300
Deferred revenue net of costs (Schedule A)			-	671,794
SHAREHOLDER'S EQUITY				
Capital Stock				
Authorized				
12,600 Preference shares, Series A, par value $50 each				
150,000 Common Shares of no par value				
Issued and fully paid				
11,027 Preference shares			551,350	551,350
101,750 Common shares			41,155	41,155
			592,505	592,505
Deficit			(222,577)	(594,668)
			369,928	(2,163)
Approved by the Directors			$372,651	$754,931

.... Director

.... Director

Touche Ross & Co.

BRITISH COLUMBIA FOOD EXHIBITIONS LTD.

STATEMENT OF INCOME AND DEFICIT
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
Revenue		
Exhibition	$1,036,925	$ -
Interest	35,956	-
B.C. Government grants	1,225,000	-
	2,297,881	-
Expense		
Professional services	127,277	-
Management salaries and travel	180,456	-
Promotion and marketing	809,521	-
Show production	550,273	-
Administration	240,401	-
Depreciation	17,862	-
	1,925,790	-
Net income for the year	372,091	-
Deficit at beginning of year	(594,668)	(594,668)
Deficit at end of year	$ (222,577)	$(594,668)

Touche Ross & Co.

BRITISH COLUMBIA FOOD EXHIBITIONS LTD.

STATEMENT OF CHANGES IN CASH POSITION
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
Operating activities		
Government grants received	$ 300,000	$900,000
Exhibition deposits received	851,046	200,185
Interest income	31,437	4,675
Deferred costs paid	(153,250)	(700,536)
Administrative expenses	-	(2,483)
Prepaid deposits	-	(12,505)
Show costs paid	(1,188,269)	-
	(159,036)	389,336
Investing activities		
Purchase of fixed assets	(3,030)	(53,496)
Net change in cash and term deposits during the year	(162,066)	335,840
Cash and term deposits at beginning of year	354,394	18,554
Cash and term deposits at end of year	$ 192,328	$354,394

BRITISH COLUMBIA FOOD EXHIBITIONS LTD.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Summary of significant accounting policies

a) Fixed assets and depreciation

Fixed assets are carried at cost. Depreciation is based on the average useful life of the assets. Furniture and equipment are depreciated using the straight-line method at rates of 20% or 33% calculated on original cost less estimated residual value. When assets are retired, sold or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts.

b) Revenue and expense recognition

The statement of income includes all the revenue and expenses related to The Food Pacific '86 Trade Show held during the current year, including those transactions which occured prior to March 31, 1986, and were deferred as at that date. Recognition of the revenue (Note 2) and expenses contracted during the current year, relating to The Food Pacific '88 Trade Show to be held in August and September, 1988, has been deferred until completion of that show.

2. Deferred Revenue

As at March 31, 1987, space rentals totalling $58,970 had been contracted for the Food Pacific '88 Trade Show. Of this amount, $26,785 is not receivable until June 1, 1988 and has not been recorded. The portion received plus amounts due January 1, 1988 have been recorded as deferred revenue at March 31, 1987.

3. Income taxes

As a Corporation wholly owned by the Province of British Columbia, the Company is exempt from income taxes under Section 149 of the Income Tax Act.

4. B. C. Pavilion

The Ministry of Agriculture and Fisheries has provided the Company with a Pavilion, for use at exhibitions, at no cost. The Ministry makes payments of $13,269 per month under the terms of the purchase of the Pavilion from British Columbia Building Corporation. These payments are administered by the Company whereby $92,883 was received from the Ministry and an equivalent amount remitted to the British Columbia Buildings Corporation during the current year. It is management's intent to take title of the Pavilion and to assume the corresponding debt obligation in the near future.

Touche Ross & Co.

British Columbia Food Exhibitions Ltd.
Notes to Financial Statements
March 31, 1987

5. Related party transactions

During the year the Company received grants from the Province of B.C. in the amount of $310,000.

Space rental payments were received from the Ministry of Agriculture and Fisheries in the amount of $98,479, in addition to the transactions described in Note 4.

The Company made payments in the amount of $103,000 to British Columbia Place Ltd. for facilities rental.

Touche Ross & Co.

SCHEDULE A

BRITISH COLUMBIA FOOD EXHIBITIONS LTD.

SCHEDULE OF DEFERRED REVENUE AND COSTS AS AT MARCH 31, 1987

	1987	1986
Deferred Revenue		
British Columbia Government grants	$ -	$ 925,000
Space rentals (Note 2)	33,578	541,340
Interest	-	4,519
	33,578	1,470,859
Deferred costs		
Professional services	6,820	72,353
Management salaries and travel	37,176	78,978
Promotion and marketing	44,676	421,003
Show production	2,393	97,464
Administration	64,902	119,649
Depreciation	8,244	9,618
	164,211	799,065
Deferred revenue net of costs (costs net of revenue)	$(130,633)	$ 671,794

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

**Province of
British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Health Care Research Foundation, and

To the Minister of Health
Province of British Columbia:

I have examined the balance sheet of the British Columbia Health Care Research Foundation as at 31 March 1987 and the statement of revenue and expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at 31 March 1987 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
22 June 1987

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 1987

	1987	1986
ASSETS		
Cash and short-term investments	$2,158,627	$1,561,217
Accrued interest	43,183	35,062
Contributions receivable - Province of British Columbia	-	250,000
	$2,201,810	$1,846,279
LIABILITIES		
Accounts payable	$ 11,131	$ 1,849
Grants, fellowships and scholarships payable	1,888,655	1,703,050
SURPLUS	302,024	141,380
	$2,201,810	$1,846,279

The accompanying notes are an integral part of these financial statements.

Approved by the Board

Director

Director

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
REVENUE		
Contributions from the Lottery Fund	$3,500,000	$3,405,000
Interest	234,192	243,208
Donations	785	100
	3,734,977	3,648,308
EXPENDITURE		
Grants (Note 3)		
- Research	2,800,130	2,714,392
- Development	25,475	2,311
- Emergency Funding	81,990	89,360
- Equipment	79,335	85,625
	2,986,930	2,891,688
Research Fellowships	85,805	198,283
Scholarship Awards (Note 4)	332,448	304,013
Administrative Expenses	169,150	179,275
	3,574,333	3,573,259
EXCESS OF REVENUE OVER EXPENDITURE	160,644	75,049
SURPLUS AT BEGINNING OF YEAR	141,380	66,331
SURPLUS AT END OF YEAR	$302,024	$141,380

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

1. NATURE OF THE FOUNDATION

The Foundation is incorporated under the Society Act of British Columbia. The objects of the Foundation are to assist and collaborate with organizations conducting research in the field of health care in the Province of British Columbia; to co-operate with community facilities or organizations concerned with the general health of communities in the Province; and, to accept and receive such grants, donations and other funds as may be deemed appropriate for use in the carrying out of the objects of the Foundation.

2. SIGNIFICANT ACCOUNTING POLICIES

Grants and fellowships are expensed in the year they are awarded.

Scholarship awards are renewable for three additional years, subject to satisfactory annual progress reports and applications for renewal. Only current year awards are expensed during the year.

3. GRANTS

The Foundation awards grants to support health care research, equipment, development and emergency projects. Amounts which remain unexpended at project completion or unexpended due to project cancellation or alternate funding are returnable to the Foundation.

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

3. GRANTS (continued)

The grants are awarded to recipients with the following organizations:

	1987	1986
Arthritis Society	$ 22,500	$ 1,000
B.C. Cancer Research Centre	24,000	-
B.C. Children's Hospital	-	21,000
Cancer Control Agency of B.C.	165,500	147,270
Lions Gate Hospital	33,000	25,000
New View Society	-	2,000
100 Mile House Board of Health	28,600	-
Queen Alexandra Hospital for Children	52,695	29,000
Royal Jubilee Hospital	-	5,000
Shaughnessy Hospital	30,000	-
Simon Fraser Union Board of Health	45,000	35,000
Simon Fraser University	121,180	71,970
University of British Columbia	2,452,138	2,469,398
University of Victoria	98,000	96,000
Vancouver General Hospital	2,000	-
	$3,074,613	$2,902,638
Less: Prior Year's Grants Returned	87,683	10,950
	$2,986,930	$2,891,688

4. COMMITMENT

The estimated cost to complete the funding of all outstanding scholarships is $565,836 (1986 - $542,952).

BRITISH COLUMBIA HERITAGE TRUST

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Directors of the Board of the
British Columbia Heritage Trust, and

To the Minister of Tourism, Recreation and Culture,
Province of British Columbia:

I have examined the balance sheet of the British Columbia Heritage Trust as at 31 March 1987 and the statements of revenue, expenditure and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust as at 31 March 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles set out in note 2 to the financial statements applied, except for the change in recognizing revenue and expenditure relating to the Esso Heritage Brick Program as explained in note 3 to the financial statements, on a basis consistent with that of the preceding year.

Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
21 May 1987

BRITISH COLUMBIA HERITAGE TRUST

BALANCE SHEET

AS AT 31 MARCH 1987

ASSETS	1987	1986
Cash and short-term investments	$1,841,644	$1,642,547
Advance	500	500
Accrued interest	4,506	53,067
Amount receivable from Imperial Oil Ltd. (note 3)	47,632	-
Loan receivable	-	1,000
Mortgages receivable	-	99,856
Properties (note 4)	1,184,830	1,144,444
	$3,079,112	$2,941,414
LIABILITIES		
Accounts payable		
Trade	$ 39,348	$ 16,319
Province of British Columbia	4,317	2,913
	43,665	19,232
SURPLUS (note 5)	3,035,447	2,922,182
	$3,079,112	$2,941,414

COMMITMENTS (note 7)

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

M F Patterson
M.F. Patterson, Chairman

K Bagshaw
Kenneth Bagshaw, Director

BRITISH COLUMBIA HERITAGE TRUST

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED 31 MARCH 1987

REVENUE	1987	1986
Grant from the British Columbia Lottery Fund	$1,400,000	$1,250,000
Investment income	225,557	210,973
Esso Heritage Brick Program (note 5)	155,593	215,680
Donations and miscellaneous revenue	21,412	2,342
	1,802,562	1,678,995
EXPENDITURE		
Grants (note 2b)		
- Archaeology	6,491	112,000
- Building Restoration	91,137	196,277
- Commemorative Monuments	8,800	7,200
- Conferences and Societies	44,790	13,140
- Heritage Area Revitalization Program	544,400	266,570
- Other	92,627	60,704
- Planning and Inventory	146,806	247,549
- Publications Assistance	98,143	61,644
- Religious Buildings	49,600	88,559
- Scholarships	22,000	15,000
- Student Employment	217,264	212,744
- Transportation Artifacts	89,490	231,645
	1,411,548	1,513,032
Administration (note 6)	80,272	74,811
Education and Communication	60,586	37,203
Esso Heritage Brick Program	51,490	65,546
Operating expenses	85,401	63,451
	1,689,297	1,754,043
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR	113,265	(75,048)
SURPLUS - BEGINNING OF YEAR	2,922,182	2,997,230
SURPLUS - END OF YEAR	$3,035,447	$2,922,182

BRITISH COLUMBIA HERITAGE TRUST

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
CASH RESOURCES PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Net Income (Loss)	$ 113,265	$ (75,048)
Decrease (Increase) in accounts receivable	929	(3,728)
Increase (Decrease) in accounts payable	24,433	(939)
	138,627	(79,715)
FINANCING ACTIVITIES		
Collection of mortgages receivable	99,856	51,934
Collection of loan receivable	1,000	-
	100,856	51,934
PROPERTY TRANSACTIONS		
Capital expenditures	(20,386)	(109,576)
Value of donation	(20,000)	-
	(40,386)	(109,576)
CASH AND SHORT-TERM DEPOSITS		
Increase (decrease) for the year	199,097	(137,357)
Balance - beginning of year	1,642,547	1,779,904
Balance - end of year	$1,841,644	$1,642,547

BRITISH COLUMBIA HERITAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

1. THE TRUST

The British Columbia Heritage Trust is a Crown Corporation incorporated under the Heritage Conservation Act, R.S.B.C. 1979, Chapter 165, and is an agent of the Crown. The object of the Trust is to encourage and facilitate the protection and conservation of heritage property in the Province.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles, except as modified below. Significant accounting policies followed in the preparation of these financial statements were:

a) Property and Depreciation

All costs incurred for the acquisition and restoration of property of the Trust are capitalized. Donated property is recorded at appraised value at the time of its receipt.

Due to the heritage nature of the properties, no provision is made for depreciation.

b) Grant Expenditures

Grants are recorded as an expenditure in the year the disbursement is made.

c) Short-term investments

Short-term investments consist of units in Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, and market value. Income attributed to the units represents the unitholder's share of interest earned by the Portfolio and is only realizable upon the sale of units. In the previous fiscal year individual short-term investments were carried at the lower of cost and market value.

3. CHANGE IN ACCOUNTING POLICY

During 1987 the Trust adopted a policy whereby the revenue and related expenditures of the Esso Heritage Brick Program are recorded on an accrual basis. This new accounting policy has not been applied retroactively. In 1986, the first year of the Program, the revenue and related expenditures were recorded on a cash basis because amounts collected by Imperial Oil Limited by 31 March 1986 but not remitted to the Trust were not determinable. The effect of the change on the results for 1987 has been to increase revenue by $52,210, expenditure by $14,007, net income by $38,203, and amount receivable from Imperial Oil Ltd. by $47,632.

BRITISH COLUMBIA HERITAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

4. PROPERTIES

	1987	1986
Land, Buildings and Furnishings		
Beachgrove	$ 121,185	$ 121,185
Hat Creek Ranch	536,937	534,675
Keremeos Grist Mill	313,908	295,784
Vallican Archaeological Site	32,159	32,159
	1,004,189	983,803
Machinery and Equipment		
C.P. Railway Business Car #19	47,041	47,041
Machinery Artifacts	113,600	113,600
B.X. Stagecoach	20,000	-
	180,641	160,641
	$1,184,830	$1,144,444

5. ESSO HERITAGE BRICK PROGRAM

On 18 April 1985 the Trust entered into an agreement whereby Imperial Oil Limited, as an agent of the Trust, undertook to solicit and raise funds for the Trust from the public through a program to be known as the Esso Heritage Brick Program. According to this program a subscriber, for a tax-deductible donation, was entitled to have his name engraved on a brick which was then permanently laid in the Roundhouse Courtyard in Vancouver. The bricks were offered to the public up to and including 31 October 1986 by Imperial through its own and other selected outlets.

The net proceeds received by the Trust from the program are to be used for the protection and conservation of transportation artifacts. During the current year, the Trust has paid out grants of $64,490 from this program and these payments are included in Grants - Transportation Artifacts. The amount available to be paid out for the above purposes amounted to $67,452 at 31 March 1987 and $27,839 at 31 March 1986.

6. ADMINISTRATIVE COSTS

The Provincial Government provides certain staffing, accommodation and administrative services for the Trust without charge. The cost of providing these services for the year ended 31 March 1987 amounted to approximately $271,500 (1986 - $172,000).

BRITISH COLUMBIA HERITAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

7. COMMITMENTS

The Trust had the following commitments at 31 March 1987:

	1987	1986
Grants	$1,539,242	$1,937,077
Other	10,333	19,051
	$1,549,575	$1,956,128

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Housing and Employment Development
Financing Authority, and

To the Minister of Finance and Corporate Relations
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Housing and Employment Development Financing Authority as at 31 March 1987 and the statements of revenue, expenditure and accumulated balance, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
29 May 1987

EXHIBIT A

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1987

ASSETS

	1987	1986
Cash and temporary investments	$	$ 17,024,485
Accrued interest receivable		246,539
Notes receivable (note 3)	29,129,099	135,339,163
	$29,129,099	$152,610,187

LIABILITIES AND ACCUMULATED BALANCE

	1987	1986
Bank overdraft	$ 188,929	$
Due to the Province of British Columbia	31,106	99,076
Accounts payable	7,384	62,165
Accrued interest payable	521,354	11,598,938
Term debt (note 4)	26,588,773	137,838,400
Accumulated balance (note 5)	1,791,553	3,011,608
	$29,129,099	$152,610,187

The five accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

Philip G. Halkett, Secretary

EXHIBIT B

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED BALANCE

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Revenue		
Interest income		
- temporary investments	$ 121,453	$ 484,981
- notes receivable	1,449,351	18,817,724
	1,570,804	19,302,705
Expenditure		
Interest on term debt	2,539,758	17,497,539
Administrative costs	251,101	42,874
Amortization of debt issue expenses		886,511
	2,790,859	18,426,924
Excess (Deficiency) of Revenue over Expenditure	(1,220,055)	875,781
Accumulated Balance, Beginning of Year	3,011,608	2,135,827
Accumulated Balance, End of Year	$1,791,553	$ 3,011,608

EXHIBIT C

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Operating Transactions		
Excess (Deficiency) of Revenue over Expenditure	$ (1,220,055)	875,781
Add Non-cash Items		
Amortization of debt discount	282,779	
Amortization of debt issue expenses		886,511
Cash Generated from (Used for):		
Accrued interest payable	(11,077,584)	(2,914,373)
Due (to) from Province of British Columbia	(67,970)	21,356
Accrued interest receivable	246,539	9,153,568
Accounts payable	(54,781)	11,451
Derived from (Used for) Operations	(11,891,072)	8,034,294
Financing Transactions		
Sources		
Redemption of notes receivable	106,210,064	36,109,200
Proceeds from issue of term debt	175,995,392	
	282,205,456	36,109,200
Uses		
Redemption of term debt	287,527,798	27,332,700
Derived from (Used for) Financing Transactions	(5,322,342)	8,776,500
Increase (Decrease) in Funds	(17,213,414)	16,810,794
Funds at Beginning of Year	17,024,485	213,691
Funds at End of Year	$ (188,929)	$ 17,024,485

Funds consist of cash and temporary investments net of bank overdraft.

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

1. The Authority

The Authority was established on 14 October 1982 by the Housing and Employment Development Financing Act, S.B.C. 1982 Chapter 34. Section 3 of the Act states that "The purposes of the authority are to create employment by financing housing and other capital projects in British Columbia, and any other programs the committee considers advisable, and to raise money for those purposes by the issue of housing and development bonds".

2. Significant accounting policy

Notes payable

Notes payable to the Province of British Columbia are recorded at principal less discount. Discounts are amortized on a constant yield basis over the terms of the notes.

3. Notes receivable

		1987	1986
British Columbia Development Corporation:			
Maturity	Rate		
31 December 1987	Interest at an annual rate determined from time to time by the Minister of Finance and Corporate Relations (current rate 2.5%) (note 5).	$29,129,099	$129,339,163
15 December 1986	12.25%		5,000,000
22 February 1987	11.75%		1,000,000
		$ 29,129,099	$135,339,163

The above note is redeemable prior to maturity in whole or in part at the option of the British Columbia Development Corporation.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest of the note receivable.

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

4. Term Debt

	1987	1986
Unpresented debentures matured 31 March 1986	$ 2,226,200	$131,838,400
Notes payable to the Province of British Columbia	24,643,942	
Series HED-A1 at 12.25% matured on 15 December 1986		5,000,000
Series HED-A2 at 11.75% matured on 22 February 1987		1,000,000
	26,870,142	137,838,400
Less: Unamortized discount	281,369	
	$ 26,588,773	$137,838,400

The Authority has a loan agreement with the Province of British Columbia enabling the Authority to borrow up to $40 million, at any one time, in the form of short-term notes. These notes will be renewed upon maturity, until such time as the proceeds from the note receivable are received by the Authority (see note 3). Notes payable at 31 March 1987 mature at various dates to 16 July 1987, and have an average interest rate of 7.3%.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on $2,226,200 of the debt of the Authority.

5. Accumulated balance

As stated in note 3, the interest rate on the note receivable is determined by the Minister of Finance and Corporate Relations from time to time and is intended to be sufficient to recover all related issue and administrative costs of the Authority. It is anticipated that the accumulated excess of revenue over expenditure of the Authority will be fully absorbed by future costs.

BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

PEAT MARWICK

Peat, Marwick, Mitchell & Co.
Chartered Accountants
2400 - 1055 West Georgia Street
P.O. Box 11150, Royal Centre
Vancouver, B.C. V6E 3P3
Telephone: (604) 662-5500
Telecopier: (604) 662-5576
Telex: 0454218

AUDITORS' REPORT

To the Chairman
British Columbia Housing Management Commission

We have examined the combined balance sheet of the Province of British Columbia, Projects and Programs Managed by British Columbia Housing Management Commission, as at December 31, 1986 and the combined statements of revenue and expenditure and Province's account and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the combined financial position of the projects and programs as at December 31, 1986 and the combined results of their operations and changes in their financial position for the year then ended in accordance with the accounting policies described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Peat, Marwick, Mitchell & Co.

Vancouver, Canada
May 6, 1987

Chartered Accountants

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED BALANCE SHEET
DECEMBER 31, 1986 AND 1985

	1986	1985
ASSETS		
Accounts receivable	$ 487,354	$ 335,672
Prepaid expenses and shelter supplement	984,404	946,780
Due from Province of British Columbia	3,050,700	2,108,000
Due from Canada Mortgage and Housing Corporation	6,862,427	4,791,292
Disaster loss fund (note 3)	732,537	671,387
Fixed assets	110,276	187,806
	$12,227,698	$ 9,040,937
LIABILITIES AND PROVINCE'S ACCOUNT		
Bank indebtedness	$ 2,675,870	$ 2,668,976
Accounts payable	5,560,717	3,450,449
Tenants' prepaid rent	327,261	214,429
Amortization payable	150,357	-
Disaster loss reserve (note 3)	732,537	671,387
	9,446,742	7,005,241
Province's account	2,780,956	2,035,696
	$12,227,698	$ 9,040,937

On behalf of the Commission:

Chairman Mary H. Kerr

Member D. L. McDougall

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF REVENUE AND EXPENDITURE AND PROVINCE'S ACCOUNT

YEARS ENDED DECEMBER 31, 1986 AND 1985

	1986	1985
Revenue:		
Tenant rent	$ 20,692,823	$ 19,539,773
Sundry	351,718	286,115
	21,044,541	19,825,888
Expenditure:		
Amortization	14,318,670	14,318,670
Operating	11,547,515	11,208,726
Shelter supplement	5,965,560	6,814,621
Maintenance	4,420,694	3,957,705
Grants in lieu of taxes (note 4)	3,605,457	3,301,307
Administration	3,610,101	3,302,669
Modernization and improvement	9,902,906	7,107,024
Provincial programs	1,941,730	1,454,816
Working capital interest (note 2)	699,171	722,574
	56,011,804	52,188,112
Program deficit	34,967,263	32,362,224
Interest income, net	572,503	667,786
Excess of expenditure over revenue for the year	34,394,760	31,694,438
Less Canada Mortgage and Housing Corporation subsidy share	20,351,800	19,102,396
Net Provincial share of expenditures	14,042,960	12,592,042
Subsidy receipts	14,788,220	13,100,120
	745,260	508,078
Province's account, beginning of year	2,035,696	1,527,618
Province's account, end of year	$ 2,780,956	$ 2,035,696

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEARS ENDED DECEMBER 31, 1986 AND 1985

	1986	1985
Operating activities:		
Excess of expenditure over revenue for the year	$34,394,760	$31,694,438
Add (deduct):		
Items not affecting working capital:		
Amortization credited to Canada Mortgage and Housing Corporation	(5,772,511)	(5,772,511)
Depreciation expense	(77,530)	(73,264)
Retirement of fixed assets	-	(12,803)
Net changes in non-cash working capital balances relating to operations:		
Accounts receivable	151,682	(114,436)
Prepaid expenses and shelter supplement	37,624	(197,166)
Accounts payable	(2,110,268)	(249,719)
Tenants' prepaid rent	(112,832)	(2,213)
Amortization payable	(150,357)	320,277
Due from Province of British Columbia	942,700	580,200
Cash applied to operations	27,303,268	26,172,803
Financing activities:		
Subsidy receipts:		
Province of British Columbia	14,788,220	13,100,120
Canada Mortgage and Housing Corporation	12,508,154	12,103,823
Cash provided by financing activities	27,296,374	25,203,943
Decrease in cash during the year	(6,894)	(968,860)
Bank indebtedness, beginning of year	(2,668,976)	(1,700,116)
Bank indebtedness, end of year	$(2,675,870)	$(2,668,976)

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA
PROJECTS AND PROGRAMS
MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986

1. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of financial statement presentation

These statements combine six separate financial statements of projects and programs operated by the Province of British Columbia (Ministry of Social Services and Housing), and each has its own subsidy sharing agreement and is managed by British Columbia Housing Management Commission (the Commission).

The statements are prepared on the basis of accounting policies followed by similar entities in the Province of British Columbia.

b) Amortization

These statements do not include the capital cost of the projects, however, amortization in lieu of depreciation and interest on capital costs is in part payable to the Provincial Rental Housing Corporation and in part credited to Canada Mortgage and Housing Corporation based on schedules provided by the participants.

c) Tenant rent revenue

Tenant rent revenue represents rent charged to residents, and is determined as the lesser of market rent and a percentage of the residents' income.

d) Fixed assets

All purchases are recorded as program operating expenditures, except for computer hardware and software which are recorded at cost as fixed assets and depreciated on the straight line basis over five and three years respectively.

2. WORKING CAPITAL INTEREST

The Province of British Columbia, through its Wholly Provincial Projects and Programs account, provides working capital to the projects and programs managed by the Commission, at interest rates agreed to by the participants.

3. DISASTER LOSS FUND

This fund, financed by the Province of British Columbia and Canada Mortgage and Housing Corporation, provides for claims below the deductible amounts of insured properties and for damages to uninsured items.

4. GRANTS IN LIEU OF TAXES

The Commission, on behalf of the Province of British Columbia and Canada Mortgage and Housing Corporation, pays each municipality a grant equivalent to property taxes due for all residential properties and projects managed.

5. LEASE COMMITMENTS

The Commission has minimum rental obligations under operating leases for office space to be expensed over the next five years as follows: $449,000 in 1987, $450,000 in 1988, $446,000 in 1989, $389,000 in 1990, and $339,000 in 1991.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY

**Deloitte
Haskins+Sells**

Suite 2000
1055 Dunsmuir Street
P.O. Box 49279
Four Bentall Centre
Vancouver, B.C. V7X 1P4
(604) 669-4466
Telex 04-54414

REPORT OF THE AUDITORS

The Lieutenant Governor in Council,
Province of British Columbia:

We have examined the balance sheet of British Columbia Hydro and Power Authority as at March 31, 1987 and the statements of income and earnings employed in the business and of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances. The balance sheet as at March 31, 1986 and the statements of income and earnings employed in the business and of changes in financial position of British Columbia Hydro and Power Authority for the years ended March 31, 1986 and March 31, 1985 were examined by other auditors; the other auditors' report, dated May 12, 1986, expressed an unqualified opinion on these financial statements. These financial statements have been restated for the effect of the changes described in Notes 2 and 3.

In our opinion, these financial statements for the year ended March 31, 1987 present fairly the financial position of British Columbia Hydro and Power Authority as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change, with which we concur, in accounting for unrealized foreign exchange gains and losses on sinking funds as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding two fiscal years.

Deloitte Haskins + Sells

Chartered Accountants
May 8, 1987

75 Building on Seventy-Five Years of Client Service

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
BALANCE SHEET
AS AT MARCH 31

	1987	1986
	(in millions)	
FIXED ASSETS (Note 7):		
Fixed assets in service	$11,001	$10,749
Less - Accumulated depreciation	2,259	2,037
	8,742	8,712
Unfinished construction	122	269
	8,864	8,981
CURRENT ASSETS:		
Temporary investments	24	226
Accounts receivable and unbilled revenues	329	374
Materials and supplies	37	37
Prepaid expenses	49	4
	439	641
UNAMORTIZED DEFERRED CHARGES:		
Foreign currency translation	428	749
Discount and issue costs	66	78
	494	827
OTHER ASSETS	5	8
	$ 9,802	$10,457

	1987	1986
	(in millions)	
LONG-TERM LIABILITIES:		
Long-term debt (Notes 9 and 10)	$7,472	$ 8,209
Deferred liabilities	26	34
	7,498	8,243
CURRENT LIABILITIES:		
Notes payable	116	-
Accounts payable	209	295
Accrued interest	323	344
Long-term debt payments due within one year (Note 9)	433	281
	1,081	920
UNAMORTIZED DEFERRED CREDITS:		
Rate stabilization account (Note 6)	-	107
Deferred revenue	6	-
Contributions arising from Columbia River Treaty	350	359
Contributions in aid of construction	327	313
	683	779
EARNINGS EMPLOYED IN THE BUSINESS	540	515
	$9,802	$10,457

APPROVED ON BEHALF OF THE BOARD:

Chester A. Johnson, Chairman

Sandra D. Sutherland Q.C., Director

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
STATEMENT OF INCOME AND EARNINGS EMPLOYED IN THE BUSINESS
FOR THE YEARS ENDED MARCH 31

	1987	1986 (in millions)	1985
REVENUES:			
Electric - Domestic (Note 4)	$1,485	$1,392	$1,331
- Export (Notes 5 and 6)	93	252	182
Total Electric	1,578	1,644	1,513
Gas (Note 4)	385	423	415
Rail	23	24	25
Sundry	1	3	-
Total Revenues	1,987	2,094	1,953
EXPENSES:			
Employee compensation	208	226	259
Materials and services	70	67	66
Energy	280	328	323
Taxes	330	321	299
Depreciation and amortization	233	213	229
	1,121	1,155	1,176
OPERATING INCOME BEFORE FINANCE CHARGES	866	939	777
Finance charges (Note 8)	906	926	784
OPERATING INCOME (LOSS)	(40)	13	(7)
Transfer to rate stabilization account (Note 6)	(56)	(85)	(68)
Transfer from rate stabilization account (Note 6)	163	81	60
INCOME (LOSS) BEFORE EXTRAORDINARY ITEMS	67	9	(15)
Extraordinary items (Note 12)	(42)	-	-
NET INCOME (LOSS)	25	9	(15)
EARNINGS EMPLOYED IN THE BUSINESS:			
At beginning of year, as previously reported	521	509	521
Prior period adjustment (Note 2)	9	9	-
Change in accounting policy (Note 3)	(15)	(12)	-
As restated	515	506	521
At end of year	$ 540	$ 515	$ 506

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEARS ENDED MARCH 31

	1987	1986 (in millions)	1985
OPERATING ACTIVITIES:			
Operating income (loss)	$ (40)	$ 13	$ (7)
Depreciation and amortization	233	213	229
Amortization of deferred charges	26	69	61
Working capital	(107)	153	(120)
Other	(5)	20	(5)
Funds provided by operating activities	107	468	158
FINANCING ACTIVITIES:			
Issue of long-term debt	344	87	660
Issue of notes payable - net of repayments	116	-	-
Retirement of long-term debt	(357)	(87)	(276)
Sinking fund - instalments	(157)	(95)	(99)
- income reinvested	(104)	(98)	(92)
Other	(4)	(1)	(2)
Funds provided by (used for) financing activities	(162)	(194)	191
INVESTING ACTIVITIES:			
Fixed asset expenditures	(187)	(224)	(484)
Contributions in aid of construction	27	34	27
Net proceeds from fixed asset retirements	12	9	13
Loans and mortgages	1	(5)	(5)
Funds used for investing activities	(147)	(186)	(449)
INCREASE (DECREASE) IN FUNDS	(202)	88	(100)
FUNDS AT BEGINNING OF PERIOD	226	138	238
FUNDS AT END OF PERIOD	$ 24	$226	$138

Funds consist of temporary investments.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
NOTES TO FINANCIAL STATEMENTS

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES:

British Columbia Hydro and Power Authority ("B. C. Hydro") is a Crown corporation of the Province of British Columbia (the "Province"). B. C. Hydro's electric and gas services, including rates, are subject to regulation by the British Columbia Utilities Commission (the "Commission"). The accounting policies of the corporation conform to accounting principles generally accepted in Canada. A description of significant accounting policies follows. See Note 6 for an explanation of the rate stabilization account.

Revenues

Domestic revenues represent sales of energy to customers within the Province and sales of firm energy to those outside the Province (mainly Seattle and Point Roberts, Washington and Hyder, Alaska) with whom B. C. Hydro has long-term commitments.

Export revenues are derived from energy sales made outside the Province other than those classified as domestic. These sales are surplus to B. C. Hydro's domestic requirements.

Customers are billed on a cyclical basis for deliveries of electricity and gas. Unbilled deliveries are accrued and included in revenue.

Fixed Assets

Fixed assets in service consist principally of land, water rights, storage dams, plant for the generation, transmission and distribution of electricity and the distribution of gas, freight railway and rolling stock, and include the cost of plant financed by contributions in aid of construction and contributions arising from the Columbia River Treaty.

Fixed assets are carried at cost which includes material, direct labour and appropriate portions of engineering, administration and finance charges.

Capital development studies and projects which are abandoned or subject to indefinite deferral are written off. Capital development studies for which work is deferred for more than one year are amortized on a straight-line basis at 20% per annum during the deferral period or until fully amortized. Capital projects which are deferred, but for which there is a reasonable probability of proceeding, have a provision made for any reduction in the value of project costs.

Depreciation

The depreciation policy of B. C. Hydro is to charge the original cost of fixed assets to income over the estimated service lives of the assets. Depreciation is provided on all depreciable assets in service as at the beginning of each year and is computed using the straight-line method.

Finance Charges Capitalized

B. C. Hydro capitalizes finance charges at rates equivalent to the cost of borrowing those funds expended on construction projects during each year of construction.

Temporary Investments

Temporary investments are valued at the lower of cost and market.

Materials and Supplies

Materials and supplies are valued at average cost, less provisions for declines in value.

Foreign Currency Translation

Long-term debt, sinking funds, current assets and current liabilities denominated in a foreign currency are translated into Canadian currency at the rate of exchange prevailing at the balance sheet date. Certain U. S. currency liabilities covered by forward exchange contracts are converted at the weighted average rates of the contracts.

Unrealized gains and losses arising from the translation of long-term debt and sinking funds are deferred and amortized over the remaining term of the debt. The annual amortization is determined by dividing the unamortized balance of the gains and losses by the sum of the remaining years, except that for the last four years the unamortized balance is written off equally. Any unamortized exchange balance on negotiated early redemptions and subsequent refinancings of debt is deferred and amortized over the term of the new debt. Foreign exchange gains and losses on current assets and current liabilities are included in income.

Discount and Issue Costs

Discount and issue costs on long-term debt are amortized on a straight-line basis over the terms of the respective debt.

Deferred Revenue

Deferred revenue consists primarily of amounts received in advance under the Skagit River Agreements. The amounts are deferred and amortized to income on an annuity basis over the energy delivery period ending in fiscal 2066.

Contributions

Contributions in aid of construction are amortized over the estimated service lives of the related assets, and the credit resulting therefrom is offset against the corresponding provision for depreciation.

Contributions arising from the Columbia River Treaty are amortized over the period ending in fiscal 2025, the minimum term of the Treaty, and the credit resulting therefrom is offset against and is equal to the annual provision for depreciation of the related assets.

Contributions received in respect of unfinished construction are included with deferred liabilities until the assets are placed in service.

NOTE 2 PRIOR PERIOD ADJUSTMENT:

For fiscal 1985, B. C. Hydro made a severance provision for terminated employees. Based on settlements made in the current year, the provision has been reduced by $9 million and employee compensation for fiscal 1985 reduced by the same amount.

NOTE 3 CHANGE IN ACCOUNTING POLICY:

To be consistent with the accounting treatment for unrealized foreign exchange gains and losses arising from the translation of long-term debt (see Note 1), B. C. Hydro changed its method, effective April 1, 1986, of accounting for unrealized foreign exchange gains and losses on sinking funds from immediate recognition to deferral and amortization. The effect of this change, which has been applied retroactively, is to decrease finance charges for fiscal 1987 by $15 million and to increase finance charges for fiscal 1986 and 1985 by $3 million and $12 million respectively.

NOTE 4 RATE ADJUSTMENTS:

Electric - Domestic

In a decision dated May 9, 1986, the Commission reduced an interim electric rate increase of 3.75%, which had been in effect since June 13, 1985, to 1.875% for the period June 13, 1985 to March 31, 1986 and confirmed the full 3.75% increase effective April 1, 1986.

The Commission ordered a refund, with interest, of the portion of the interim increase not approved and a transfer equivalent to the refund amount, excluding interest, from the rate stabilization account to income in fiscal 1986 (see Note 6). Accordingly, electric revenue refunds totalling $21 million plus $1 million in interest were recorded in fiscal 1986 and refunded to customers in fiscal 1987.

Gas

Effective November 1, 1986, the Commission approved a gas rate decrease which was due to reductions in the cost of gas purchased for resale. Concurrently, a 3.6% interim gas rate increase was implemented to compensate B. C. Hydro for increases in other expenses. Revenue derived from the interim rate increase for the period November 1, 1986 to March 31, 1987 amounted to approximately $7 million and is subject to refund with interest, in whole or in part, if so ordered by the Commission. The net result was a reduction in gas rates of 4.8% for residential and general customers and 28% for interruptible customers.

NOTE 5 EXPORT SALES:

	Years ended March 31		
	1987	1986 (in millions)	1985
Export revenues	$93	$252	$182
Less: Direct expenses:			
Energy purchases	-	12	-
Transmission charges	16	21	26
Water rentals	21	37	17
	37	70	43
Income before rate stabilization	56	182	139
Transfer to rate stabilization account (Note 6)	(56)	(85)	(68)
Income from export sales	-	$ 97	$ 71

NOTE 6 RATE STABILIZATION ACCOUNT:

For fiscal years subsequent to March 31, 1982 the Commission ordered B. C. Hydro to transfer to the rate stabilization account revenues derived from export sales of surplus electric energy (exclusive of sales made under certain export contracts) less associated direct expenses. In addition, the Commission ordered B. C. Hydro to transfer from the rate stabilization account, each fiscal year, an amount of $60 million or such lesser amount as to reduce the account balance to nil.

For fiscal 1986 the Commission allowed B. C. Hydro to take into income, in addition to the $60 million, revenues from export sales to an amount of $130 million before direct expenses. Export sales in excess of $130 million less direct expenses were transferred to the rate stabilization account. The Commission also ordered B. C. Hydro to transfer to income from the rate stabilization account an amount equivalent to the refund payable to domestic customers ($21 million - see Note 4).

For fiscal 1987 and subsequent years, the Commission directed that all revenues from export sales less direct expenses be transferred to the rate stabilization account. The Commission approved for fiscal 1987 the transfer to income of $50 million plus the revenue on $175 million of export sales less direct expenses, or such lesser amount as to reduce the account balance to nil.

An analysis of the rate stabilization account is as follows:

	Years ended March 31		
	1987	1986	1985
		(in millions)	
Balance at beginning of year	$107	$103	$ 95
Transfer from income (Note 5)	56	85	68
Transfer to income	(163)	(81)	(60)
Balance at end of year	$ -	$107	$103

NOTE 7 FIXED ASSETS:

	As At March 31					
	1987					1986
	Fixed Assets in Service			Unfinished Construction*	Total	Total
	Original Cost	Accumulated Depreciation (in millions)	Net Book Value			
Electric Service						
Generation and storage	$ 4,981	$ 745	$4,236	$ 92	$4,328	$4,365
Transmission	2,282	415	1,867	6	1,873	1,916
Transformation	1,263	309	954	12	966	991
Distribution	1,356	432	924	7	931	892
Buildings and other	335	157	178	1	179	208
Total Electric Service	10,217	2,058	8,159	118	8,277	8,372
Gas Services	541	114	427	1	428	442
Rail Service	50	22	28	-	28	27
Common Properties	182	65	117	3	120	129
Sundry	11	-	11	-	11	11
Total	$11,001	$2,259	$8,742	$122	$8,864	$8,981

* Unfinished construction includes $94 million (1986 - $134 million) in deferred capital projects mainly comprised of costs relating to Peace Site C and Murphy-Keenleyside.

Depreciation and Amortization

Included in the depreciation and amortization for fiscal 1987 were write-offs of $7 million (1986 - Nil; 1985 - $50 million).

The composite depreciation rates, excluding write-offs, were as follows:

	Years ended March 31		
	1987 (%)	1986 (%)	1985 (%)
Electric Service	2.30	2.30	2.54
Gas Service	2.63	2.43	2.38
Rail Service	3.50	3.73	3.77
Common Properties	5.85	6.09	6.18

NOTE 8 FINANCE CHARGES:

	Years ended March 31		
	1987	1986 (in millions)	1985
Interest on long-term debt	$ 988	$1,017	$ 994
Amortization of foreign exchange gains and losses (Note 3)	11	54	49
Amortization of discount and issue costs	15	15	12
Other	9	4	4
	1,023	1,090	1,059
Less:			
Income from sinking fund investments	104	98	92
Income from temporary investments	6	15	33
	110	113	125
	913	977	934
Less:			
Finance charges capitalized	7	51	150
	$ 906	$ 926	$ 784

The effective rate for finance charges capitalized to unfinished construction for fiscal 1987 was 10.6% (1986 - 12.8%; 1985 - 13.9%).

NOTE 9 LONG-TERM DEBT:

	As At March 31			
	1987			1986
	Cdn.	U.S. (in millions)	Total	Total
Long-term debt outstanding (U.S.$3,624; 1986 - U.S.$3,638)	$4,349	$4,732	$9,081	$9,526
Less: Sinking funds* (U.S.$342; 1986 - U.S.$117)	730	446	1,176	1,036
	3,619	4,286	7,905	8,490
Less: Long-term debt payments due within one year -				
Sinking fund instalments	52	52	104	108
Maturities, less sinking funds	80	249	329	173
	132	301	433	281
	$3,487	$3,985	$7,472	$8,209

*Sinking funds are held by the Trustee, the Minister of Finance for the Province of British Columbia.

B.C. Hydro had 168 series of long-term debt outstanding at March 31, 1987 (1986 - 171). Coupon rates on this long-term debt range from 3¼% to 15½%. The weighted average coupon rate on long-term debt outstanding at March 31, 1987 was 9.39% (1986-9.20%) for Canadian denominated debt and 11.81% (1986-12.04%) for U.S. denominated debt.

The following long-term debt was issued by B. C. Hydro during fiscal 1987:

Coupon Rate	Series	Date of Maturity	Principal
Floating**	GU	October 28, 1996	U.S. $100 million
9.64%	GV	November 10, 2006	Cdn. $ 14 million
9.25%	GW	November 27, 1991	Cdn. $ 50 million
Floating**	GX	February 9, 1997	U.S. $ 25 million
8.50%	GY	February 26, 1997	Cdn. $ 50 million
Floating**	GZ	March 6, 1997	U.S. $ 34 million
Floating**	HA	March 31, 1997	U.S. $ 27 million

** The effective floating rate for the year was 5.99%.

NOTE 9 (continued)

Nearly all of the series have annual sinking fund requirements. Total long-term debt maturity payments and sinking fund instalments of the long-term debt outstanding as at March 31, 1987 were as follows:

Year Ending March 31	Principal Amount of Maturities	Estimated Sinking Funds at Maturity	Cash Requirements		
			Net Debt Maturities	Sinking Funds	Total
		(in millions)			
1988	$ 464	$ 135	$ 329	$ 104	$ 433
1989	596	84	512	106	618
1990	602	82	520	98	618
1991	164	37	127	96	223
1992	399	166	233	91	324
	2,225	504	1,721	495	2,216
1993-1997	1,888	946	942	377	1,319
1998-2002	935	898	37	301	338
2003-2014	4,033	4,166	(133)	249	116
	$9,081	$6,514	$2,567	$1,422	$3,989

Net debt maturities represent the principal amount of maturities less the estimated sinking funds at maturity. The estimated sinking funds at maturity are based on assumed average annual earnings of approximately 9% on existing sinking fund investments and future sinking fund instalments, and include estimated discounts on anticipated purchases of bonds subject to annual mandatory redemption. The translation of amounts denominated in a foreign currency is based on the rate of exchange in effect at March 31, 1987.

Certain B. C. Hydro debt held by the Canada Pension Plan Investment Fund and by the Minister of Finance of the Province of British Columbia contains provisions allowing holders to redeem the debt prior to maturity, in whole or in part, subject to certain restrictions. As at March 31, 1987 this debt amounted to $701 million (1986-$901 million) net of sinking funds.

NOTE 10 GUARANTEE BY THE PROVINCE OF BRITISH COLUMBIA:

B. C. Hydro's long-term debt outstanding is either held, or guaranteed as to principal, interest and premium, if any, by the Province of British Columbia.

NOTE 11 PENSION PLANS:

Employees of B. C. Hydro are covered under contributory pension plans. It is B. C. Hydro's practice to obtain periodic actuarial valuations of the plans for purposes of determining annual pension costs and funding requirements. Current service costs are provided for and funded when incurred. Past service pension costs and accrued deficits arising from plan amendments, changes in actuarial assumptions and indexing supplements to existing pensioners are provided for and funded over periods and in amounts recommended by the actuary.

A preliminary actuarial report dated May 7, 1987 indicated accrued actuarial deficits in the principal plan as at December 31, 1986 of $8 million (1985 - $17 million). B. C. Hydro is funding deficits by annual payments of $4 million per annum to March 31, 1997 and $3 million per annum thereafter to March 31, 2000. The deficit reduction results from plan experience gains and the B. C. Hydro annual payments, offset in part by necessary changes in actuarial assumptions.

NOTE 12 EXTRAORDINARY ITEMS:

As a result of continued deferment of the commencement of the Vancouver Island gas pipeline project, the aging of information, and uncertainty as to B.C. Hydro's role, the $29 million book value of the project expenditures has been charged off as an extraordinary item in the current year. In addition, because of uncertainty in the developability as a B. C. Hydro head office building of property purchased for that purpose in 1982, 1983 and 1984, the investment has been written down by $13 million to current appraised value.

NOTE 13 COMPARATIVE FIGURES

Certain of the 1986 and 1985 comparative figures have been reclassified to conform with the current year's presentation.

NOTE 14 SEGMENT INFORMATION:

B. C. Hydro is engaged in the operation of three principal services: generation, transmission and distribution of electricity; distribution of gas; and provision of a rail service.

Most expenses are directly attributable to specific services and common expenses are allocated among the services. Export expenses include only direct costs, namely energy purchases, transmission charges and water rentals.

Identifiable assets are those assets that are used in each service's operations. Corporate assets are principally temporary investments and unamortized deferred charges.

Note 14 SEGMENT INFORMATION (continued):

Years ended March 31 (in millions)	ELECTRIC									GAS			RAIL[1]			SUNDRY			COMBINED		
	Domestic			Export			Total Electric														
	1987	1986	1985	1987	1986	1985	1987	1986	1985	1987	1986	1985	1987	1986	1985	1987	1986	1985	1987	1986	1985
Revenues	$1,485	$1,392	$1,331	$93	$252	$182	$1,578	$1,644	$1,513	$305	$423	$415	$23	$24	$ 25	$ 1	$ 3	$ -	$1,987	$ 2,094	$ 1,953
Expenses:																					
Employee compensation	164	180	209	-	-	-	164	180	209	35	35	38	9	11	12	-	-	-	208	226	259
Materials and services	55	56	54	-	-	-	55	56	54	9	9	8	6	2	4	-	-	-	70	67	66
Energy	13	15	14	16	33	26	29	48	40	251	280	283	-	-	-	-	-	-	280	328	323
Taxes	298	272	271	21	37	17	319	309	288	10	10	9	1	2	2	-	-	-	330	321	299
Depreciation and amortization	214	198	215	-	-	-	214	198	215	17	13	12	2	2	2	-	-	-	233	213	229
Total expenses	744	721	763	37	70	43	781	791	806	322	347	350	18	17	20	-	-	-	1,121	1,155	1,176
Operating income before finance charges	741	671	568	56	182	139	797	853	707	63	76	65	5	7	5	1	3	-	866	939	777
Finance charges	853	872	738	-	-	-	853	872	738	49	50	42	3	2	3	1	2	1	906	926	784
Operating income (loss)	(112)	(201)	(170)	56	182	139	(56)	(19)	(31)	14	26	23	2	5	2	-	1	(1)	(40)	13	(7)
Transfer to rate stabilization account	-	-	-	(56)	(85)	(68)	(56)	(85)	(68)	-	-	-	-	-	-	-	-	-	(56)	(85)	(68)
Transfer from rate stabilization account	163	81	60	-	-	-	163	81	60	-	-	-	-	-	-	-	-	-	163	81	60
Income (loss) before extraordinary items	$ 51	$ (120)	$(110)	$ -	$ 97	$71	$ 51	$ (23)	$ (39)	$ 14	$ 26	$ 23	$ 2	$ 5	$ 2	$ -	$ 1	$(1)	$ 67	$ 9	$ (15)
Identifiable assets							$8,598	$8,675	$8,792	$496	$530	$562	$46	$47	$ 45	$11	$11	$12	$9,151	$ 9,263	$ 9,411
Corporate assets																			651	1,194	1,156
Total assets																			$9,802	$10,457	$10,567
Expenditures on fixed assets							$ 156	$ 198	$ 442	$ 29	$ 28	$ 40	$ 1	$ 1	$ 1	$1	$ 1	$ 1	$ 187	$ 228	$ 484

NOTES:

1. The 1985 Rail revenues include a $5 million gain on sale of property; revenues from normal operations are $20 million and operating loss $3 million.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of the
British Columbia Institute of Technology, and

To the Minister of Advanced Education and Job Training
Province of British Columbia:

I have examined the balance sheet of the British Columbia Institute of Technology as at 31 March 1987, the statement of revenue and expenditure and changes in fund balances, and the statements of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Institute as at 31 March 1987 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles described in note 2 to the financial statements.

Hayward

Robert J. Hayward C.A.
Acting Auditor General

Victoria, British Columbia
12 June 1987

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

BALANCE SHEET

as at March 31, 1987

	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds	Total	April 1, 1986 Total (Note 1)
ASSETS							
Cash and Term Deposits	$7,115,392	$ 207,080	$ -	$ 77,810	$638,187	$ 8,038,469	$ 6,354,958
Accounts Receivable - Province of British Columbia	368,338	-	-	-	-	368,338	323,758
- Other	1,457,470	-	-	-	-	1,457,470	1,147,131
Loans Receivable	-	31,994	-	-	-	31,994	38,221
Inventories (Note 3)	317,010	-	462,725	-	-	779,735	809,717
Prepaid Expenses	169,554	-	-	-	-	169,554	294,009
Bonds - at cost (Note 4)	-	-	-	-	291,338	291,338	291,338
Investment in Teaching Facilities at Associated Hospital (Note 5)	-	-	-	1,144,206	-	1,144,206	1,173,693
Land, Buildings and Equipment (Note 6)	-	-	-	64,678,849	-	64,678,849	59,366,459
Interfund Advances	(2,394,554)	2,161,450	(462,725)	767,662	(71,833)	-	-
	$7,033,210	$2,400,524	$ -	$66,668,527	$857,692	$76,959,953	$69,799,284
LIABILITIES, EQUITY AND FUND BALANCES							
Accounts Payable and Accrued Liabilities (Note 7)	$6,645,916	$ -	$ -	$ -	$ -	$ 6,645,916	$ 5,862,903
Deferred Revenue	2,152,275	-	-	-	-	2,152,275	2,049,100
Short-Term Borrowings (Note 8)	-	-	-	5,449,505	-	5,449,505	3,899,350
Long-Term Debt (Note 9)	-	-	-	18,963,364	-	18,963,364	18,445,062
Mortgage Payable (Note 10)	-	-	-	2,486,008	-	2,486,008	2,491,062
Equity in Land, Buildings and Equipment (Note 11)	-	-	-	39,097,231	-	39,097,231	35,711,743
Fund Balances	(1,764,981)	2,400,524	-	672,419	857,692	2,165,654	1,340,064
	$7,033,210	$2,400,524	$ -	$66,668,527	$857,692	$76,959,953	$69,799,284

Approved

F. Sondergaard
Acting Chairman, Board of Governors

D.M. Macpherson, C.A.
Vice President, Finance

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES

for the year ended March 31, 1987

	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds	Total
Revenue	$69,631,928	$2,528,196	$4,615,336	$ 9,884,615	$609,647	$87,269,722
Expenditure	69,228,580	1,985,945	4,014,522	10,590,636	624,449	86,444,132
Excess (Deficiency) of Revenue over Expenditure	403,348	542,251	600,814	(706,021)	(14,802)	825,590
Fund Balances						
Beginning of Year (Note 1b)	(1,078,348)	1,358,457	-	177,674	882,281	1,340,064
Interfund Transfers (Note 12)	(1,089,981)	499,816	(600,814)	1,200,766	(9,787)	-
Fund Balances, End of Year	$(1,764,981)	$2,400,524	$ -	$ 672,419	$857,692	$ 2,165,654

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF REVENUE

for the year ended March 31, 1987

REVENUE	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds	Total
Province of British Columbia Grants						
Operating	$53,337,540	$ 425,000	$ -	$ -	$ -	$53,762,540
Debt Service	-	-	-	1,140,366	-	1,140,366
Capital	-	-	-	1,606,352	-	1,606,352
Debenture Payment	-	-	-	3,085,635	-	3,085,635
Tuition Fees	11,097,082	140,040	-	-	-	11,237,122
Gifts and Donations	-	192,425	-	10,000	457,871	660,296
Sales and Rentals						
Bookstore	-	-	1,895,801	-	-	1,895,801
Campus Food Services	-	-	818,626	-	-	818,626
Residences	-	-	1,900,909	-	-	1,900,909
Investment Income	347,842	49,105	-	194,915	81,705	673,567
Recoveries and Other Income	4,849,464	1,721,626	-	3,485	70,071	6,644,646
Capital Funding (Note 2a)	-	-	-	3,843,862	-	3,843,862
TOTAL	$69,631,928	$2,528,196	$4,615,336	$9,884,615	$609,647	$87,269,722

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF EXPENDITURE

for the year ended March 31, 1987

EXPENDITURE	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds	Total
Salaries and Wages	$46,040,336	$ 990,976	$1,077,994	$ -	$ 22,336	$48,131,642
Employee Benefits	6,087,086	74,038	159,497	-	1,070	6,321,691
Interest and Bank Charges	133,285	-	398,791	191,916	9,739	733,731
Insurance	56,023	619		-	-	56,642
Postage and Delivery	349,581	3,228	5,775	-	-	358,584
Printing and Advertising	597,117	75,352	86,222	142	1,140	759,973
Professional Fees	364,307	97,339		-	-	461,646
Rentals and Maintenance						
Facilities	820,858	21,363	54,574	-	1,483	898,278
Equipment	3,379,125	21,690	18,013	973	-	3,419,801
Supplies and Contract Services	8,162,553	79,323	287,687	21,089	1,065	8,551,717
Travel and Training	668,252	53,758	3,246	-	1,035	726,291
Utilities and Communications	2,060,789	18,661	186,096	-	-	2,265,546
Cost of Sales	-	-	1,730,464	-	-	1,730,464
Buildings and Improvements	-	-	-	3,685,728	-	3,685,728
Debenture Payments	-	-	-	3,280,550	-	3,280,550
Expendable Equipment	26,507	2,225		18,302	266	47,300
Loan Repayments	-	300,000	4,782	949,962	-	1,254,744
Major Equipment	-	-	-	2,441,974	-	2,441,974
Student Awards	15,088	1,709	-	-	279,316	296,113
Other Expenditures	467,673	245,664	1,381	-	306,999	1,021,717
TOTAL	$69,228,580	$1,985,945	$4,014,522	$10,590,636	$624,449	$86,444,132

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1987

1. The Institute

a) The British Columbia Institute of Technology is an agent of the Crown and operates under the Institute of Technology Act, R.S.B.C. 1979. The Act is administered by the Minister of Advanced Education and Job Training.

The purpose of the Institute is to provide courses of instruction in technological and vocational fields.

The Institute receives a substantial percentage of its revenues from the Province of British Columbia. The Institute also enters into transactions with the Province of British Columbia and certain Crown corporations, predominantly under prevailing trade terms.

b) The Pacific Vocational Institute and British Columbia Institute of Technology Amalgamation Act, S.B.C. 1985, c.81, came into force April 1, 1986. Under Section 2 of the Act, the Pacific Vocational Institute and the former British Columbia Institute of Technology were amalgamated and began operations under the name of "British Columbia Institute of Technology".

The assets, liabilities and fund balances of the two former Institutes as at March 31, 1986 were combined, at their book values, to provide the commencement position of the new Institute.

2. Significant Accounting Policies

a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except for the following:

i) Fund accounting procedures are followed.
ii) Land, buildings and equipment expenditures are recorded on the Statement of Expenditure in the year in which they are incurred. The capital assets acquired are also recorded at cost on the Balance Sheet. Equity in land, buildings and equipment is recorded as funds are expended to acquire these assets or to repay loans incurred for such transactions.
iii) No provision is made for depreciation on buildings and equipment.
iv) No provision is made for accrued interest on long-term debt.
v) Books and periodicals for the Library are charged as an expense in the year acquired.
vi) Capital lease payments are recorded as expenditures when made. Capital leases are not recorded as assets.
vii) Debenture and mortgage principal payments are recorded as expenditures when made.
viii) Capital funding represents funding obtained during the year under various Capital Project Certificates approved by the Province of British Columbia. This funding is used to finance the acquisition of certain capital assets.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1987

2. Significant Accounting Policies (Continued)

b) Fund Accounting

Available resources and their related expenditures are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the Institute, and determinations made by the Board of Governors. In the financial statements, funds with similar characteristics have been combined into major fund divisions which are described below:

i) Operating - revenue and expenditure relating to the general operation of the Institute, including courses which were specifically approved and specially funded by the Province of British Columbia.
ii) Special Purpose - revenue and expenditure relating to specific projects which were undertaken by the Institute and specially funded by donors, governments or appropriations from the Operating Fund.
iii) Ancillary Services - revenue and expenditure relating to the Bookstore, Campus Food Services and Residence operations. Ancillary Services are only charged direct operating costs.
iv) Capital - revenue and expenditure applicable to the acquisition of capital assets and the servicing of related debt.
v) Trust - revenue and expenditure authorized and directed under trust arrangements or donated for the provision of student financial assistance and for acquisition of equipment.

3. Inventories

Inventories are recorded at the lower of cost and net realizable value.

	March 31, 1987	April 1, 1986
Operating Fund		
General Supplies	$225,028	$142,463
Food Supplies	91,982	221,795
Ancillary Fund		
Bookstore	462,725	445,459
	$779,735	$809,717

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1987

4. Bonds

Interest is earned at 11-3/4% per annum on the principal amount of $310,000 (market value $378,200; April 1, 1986 - $364,250). These bonds mature February 1, 2003.

5. Investment in Teaching Facilities at Associated Hospital

The investment represents advances made by the Institute for the construction of teaching facilities at St. Paul's Hospital. As the Institute has no legal title to these facilities, this amount is amortized by an amount equal to the annual sinking fund expenditure to retire the related debenture payable.

	March 31, 1987	April 1, 1986
Advances	$1,200,769	$1,200,769
Accumulated Amortization	56,563	27,076
	$1,144,206	$1,173,693

6. Land, Buildings and Equipment

	March 31, 1987	April 1, 1986
Land and Buildings	$40,993,390	$37,307,662
Equipment	23,685,459	22,058,797
	$64,678,849	$59,366,459

A Crown Grant of campus lands and premises made to the Institute during the year by the Province of British Columbia, and the Redford House student residence are included in land and buildings at the nominal value of $1.

Equipment includes donated and transferred items which are recorded at the nominal value of $1.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1987

7. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities include vacation pay liability in the amount of $725,482 (1986 - $524,727). The vacation pay liability is accrued for approved vacation days carried forward from the previous academic year. It does not include vacation earned in the period July 1 to the end of the current fiscal year.

8. Short-Term Borrowings

	March 31, 1987	April 1, 1986
The bank loan is payable on demand and is to be repaid out of future rental income from residences. This loan is secured by a term deposit of the same amount.	$1,400,000	$1,700,000
Other bank borrowings under Capital Project Certificates of Approval are to be repaid out of proceeds from debenture issues or by grants from the Province of British Columbia. The Province guarantees the payment of principal and interest owing.	4,049,505	2,199,350
	$5,449,505	$3,899,350

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1987

9. Long-Term Debt

Long-term debt consists of debentures issued to the British Columbia Educational Institutions Capital Financing Authority. The proceeds from the debentures are used to retire short-term borrowings.

Terms are as follows:

Certificate Number	Maturity Date	Rate	Principal	Accumulated Sinking Fund	Balance March 31	Annual Payments
AB2	June 20, 1993	11.75%	$ 602,500	$ 151,616	$ 450,884	$ 112,384
AB6	June 20, 1993	11.75%	371,000	93,345	277,655	69,202
GG7	Nov. 09, 1999	10.68%	1,200,000	303,319	896,681	157,509
GG11	June 10, 2000	12.01%	1,000,000	212,314	787,686	144,490
GG14	Oct. 10, 2000	12.50%	2,000,000	408,491	1,591,509	298,825
GG26	Mar. 10, 2002	16.10%	1,926,000	263,703	1,662,297	352,173
GG28	May 10, 2002	15.25%	1,948,000	220,350	1,727,650	339,637
GG38	May 02, 2003	11.53%	2,496,000	201,616	2,294,384	342,331
GG40	July 04, 2003	11.37%	4,000,000	317,379	3,682,621	542,208
GG50	Nov. 02, 2004	12.96%	1,500,000	71,976	1,428,024	227,178
GG51	Jan. 04, 2005	12.08%	3,100,000	146,027	2,953,973	442,221
GG55	Aug. 08, 2006	9.50%	1,210,000	-	1,210,000	141,391
Totals			$21,353,500	$2,390,136	$18,963,364	$3,169,549

Annual payments include interest and sinking fund installments and are to be paid to the British Columbia Educational Institutions Capital Financing Authority from grants received from the Province of British Columbia. These debentures can be recalled by the Chairman of the British Columbia Educational Institutions Capital Financing Authority by giving not less than five (5) months' notice in writing.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on the debentures.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1987

10. Mortgage Payable

A certain portion of the student residence is financed by a 9-1/2% fixed rate mortgage, repayable at $19,721 (principal and interest) per month for the remaining term of the mortgage maturing August, 2027. The mortgage is secured by a charge against that portion of the residence.

11. Equity in Land, Buildings and Equipment

Balance at April 1, 1986	$35,711,743
Cash Acquisitions for Year	2,283,840
Loan Repayment	1,916,958
Equipment Disposals	(815,310)
Balance at March 31, 1987	$39,097,231

12. Interfund Transfers

Interfund transfers consist of the following:

	Operating Fund	Special Purpose Fund	Ancillary Fund	Capital Fund	Trust Funds
Capital Equipment Purchases	$ (787,314)	$(369,215)	$ (12,367)	$1,177,160	$(8,264)
Appropriations	(641,114)	641,114	-	-	-
Ancillary Profit Transfers	338,447	250,000	(588,447)	-	-
Other	-	(22,083)	-	23,606	(1,523)
	$(1,089,981)	$499,816	$(600,814)	$1,200,766	$(9,787)

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1987

13. Student Aid Endowment Fund

The Institute has entered into an agreement with the Vancouver Foundation to establish an endowment fund. This fund is a permanent fund with the Foundation which provides income for scholarships, bursaries and other student aid at the Institute. The fund is not under Institute ownership or control.

The agreement states that after an initial contribution of $10,000 made by the Institute, further contributions will be matched by the Foundation. The Institute records its contributions as expenditures. The Fund transactions are summarized below:

	Funding Provided by the Institute	Funding Matched by the Foundation	Total
Fund Balance at April 1, 1986	$160,000	$150,000	$310,000
Contributions in the Year	75,000	75,000	150,000
Fund Balance at March 31, 1987	$235,000	$225,000	$460,000

The Institute received amounts totalling $38,625 as income of the Fund.

14. Subsequent Events

a) The Institute has guaranteed the repayment of an operating line of credit, to an amount of $400,000, for the Student Association of the British Columbia Institute of Technology.

b) The Institute has signed an agreement of sale of the Redford House student residence for $3,400,000. The Institute is currently discussing the disposition of the proceeds with the Province of British Columbia.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

ANCILLARY SERVICES FUND

SCHEDULE OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES

for the year ended March 31, 1987

SCHEDULE 1

(PREPARED WITHOUT AUDIT)

	Bookstore	Campus Food Services	Residences	Total
REVENUE				
Sales and Rents	$1,895,801	$818,626	$1,900,909	$4,615,336
EXPENDITURE				
Salaries and Wages	204,004	483,273	390,717	1,077,994
Employee Benefits	34,267	72,957	52,273	159,497
Cost of Sales	1,512,096	212,472	5,896	1,730,464
Interest and Bank Charges	-	-	398,791	398,791
Postage and Delivery	5,727	38	10	5,775
Printing and Advertising	74,277	3,298	8,647	86,222
Rentals and Maintenance				
Facilities	1,103	8,024	45,447	54,574
Equipment	1,429	2,648	13,936	18,013
Supplies and Contract Services	7,891	40,844	238,952	287,687
Travel and Training	2,398	199	649	3,246
Utilities and Communications	2,929	969	182,198	186,096
Loan Repayments	-	-	4,782	4,782
Other Expenditures	-	113	1,268	1,381
	1,846,121	824,835	1,343,566	4,014,522
Excess (Deficiency) of Revenue over Expenditure	49,680	(6,209)	557,343	600,814
Fund Balances, Beginning of Year	-	-	-	-
Infund Transfers	(18,576)	18,576	-	-
Interfund Transfers (Note 12)	(31,104)	(12,367)	(557,343)	(600,814)
Fund Balances, End of Year	$ -	$ -	$ -	$ -

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

Report of the Comptroller General

The financial statements of British Columbia Liquor Distribution Branch for the year ended March 31, 1987, have been prepared in accordance with generally accepted accounting principles, applied on a basis satisfactory to this office, and accurately reflect the financial records of the Government of British Columbia.

Although an auditor's opinion has not been expressed on these financial statements, the accounts of the Branch have been examined by the Auditor General as part of the audit of the Government's Combined Financial Statements.

D.B. Marson
Comptroller General

Victoria, British Columbia
June 30, 1987

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS

	1987	1986
CURRENT ASSETS		
Cash	$ 6,248,352	$ 762,895
Accounts receivable	1,481,976	3,189,502
Inventories	52,732,360	46,562,307
	60,462,688	50,514,704
FIXED ASSETS, at cost (note 3)	37,880,644	34,929,227
Less accumulated depreciation	26,654,475	24,250,236
	11,226,169	10,678,991
	$ 71,688,857	$ 61,193,695

LIABILITIES

	1987	1986
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$43,450,543	$43,702,175
PROVINCE OF BRITISH COLUMBIA		
Advance	28,238,314	17,491,520
	$ 71,688,857	$ 61,193,695

Commitments and Contingencies (note 5 & 6)

The accompanying notes and Schedule 1 are an integral part of these financial statements.

Approved By:

General Manager

Director of Finance

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
SALES (note 4)	$ 964,427,193	$ 936,608,588
COST OF MERCHANDISE SOLD	508,269,514	497,377,024
	456,157,679	439,231,564
PROVINCIAL MALT LEVY (note 4)	81,569,003	62,566,293
	537,726,682	501,797,857
OPERATING EXPENSES (Schedule 1)	115,328,037	106,842,589
	422,398,645	394,955,268
OTHER INCOME	2,935,241	2,137,519
NET INCOME	$ 425,333,886	$ 397,092,787

STATEMENT OF CHANGES IN PROVINCE OF BRITISH COLUMBIA ADVANCE

FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
Balance at beginning of year	$ 17,491,520	$ 26,425,361
Net Income	425,333,886	397,092,787
Cash payments to Provincial Treasury	(414,587,092)	(406,026,628)
BALANCE AT END OF YEAR	$ 28,238,314	$ 17,491,520

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
CASH PROVIDED BY OPERATIONS		
Net Income	$425,333,886	$397,092,787
Amounts charged against income not requiring an outlay of cash:		
Depreciation	2,801,108	2,904,461
Gain on disposal of fixed assets	(145,449)	(19,774)
Decrease (Increase) in accounts receivable	1,707,526	(949,153)
(Increase) in inventory	(6,170,053)	(3,458,390)
(Decrease) Increase in accounts payable	(251,632)	1,411,926
	423,275,386	396,981,857
CASH PAYMENTS TO PROVINCIAL TREASURY	(414,587,092)	(406,026,628)
	$ 8,688,294	$ (9,044,771)
CASH USED FOR INVESTMENT IN FIXED ASSETS		
Acquisition of fixed assets	$ (3,351,655)	$ (1,622,864)
Proceeds on Disposal	148,818	20,401
	(3,202,837)	(1,602,463)
INCREASE (DECREASE) IN CASH	5,485,457	(10,647,234)
CASH AT BEGINNING OF YEAR	762,895	11,410,129
CASH AT END OF YEAR	$ 6,248,352	$ 762,895

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

1. STATUS OF THE BRANCH

The Liquor Distribution Branch obtains its authority for operation from the Liquor Distribution Act which was administered by the Ministry of Consumer and Corporate Affairs, until November 6, 1986. On this date, a reorganization of the Government of British Columbia resulted in the formation of the Ministry of Finance and Corporate Relations which was given the responsibility of administering the Liquor Distribution Act. As stated in Section 2 of this Act, the Branch has the sole right to purchase both in and out of the Province liquor for resale and reuse in the Province in accordance with the provisions of the Importation of Intoxicating Liquors Act (Canada).

2. SIGNIFICANT ACCOUNTING POLICIES

As prescribed by Section 18 of the Liquor Distribution Act, the financial statements of the Branch are prepared in accordance with generally accepted accounting principles.

The financial transactions of the Branch are also included in the financial statements of the Combined General Fund and Special Funds of the Government of the Province of British Columbia. The amounts are adjusted for differences in the accounting policies of the Branch from those of the Government.

Significant accounting policies followed in the preparation of these financial statements are:

a) Inventories are valued at the latest landed cost.

b) Fixed assets are depreciated on a straight line basis as follows:

Buildings - 7 1/2% per annum

Leasehold Improvements - a minimum of 10% per annum or a rate sufficient to write off the cost over the remaining life of the respective lease.

Furniture, Fixtures, Vehicles & Equipment - 25% per annum.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

3. FIXED ASSETS

	1987		1986	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land	$ 1,122,057	$ -	$ 1,122,657	$ -
Buildings	11,268,653	7,265,660	11,260,690	6,690,083
Leasehold improvements	4,640,248	3,064,478	4,640,198	2,566,112
Furniture, fixtures, vehicles & equipment	20,849,686	16,324,337	17,905,682	14,994,041
	37,880,644	26,654,475	34,929,227	24,250,236
NET BOOK VALUE	$ 11,226,169		$ 10,678,991	

4. SALES

The Branch is responsible for sales of liquor in the Province. The majority of liquor is sold by the Branch itself; however, the Branch has authorized manufacturers in certain situations to sell directly to licensees and consumers.

	1987	1986
Total Branch sales	$ 964,427,193	$ 936,608,588
Less non-alcoholic products	653,521	686,072
	$ 963,773,672	$ 935,922,516
Other authorized sales not included in these financial statements:		
Direct deliveries to licensees by Brewers' agent	197,815,762	168,171,655
Direct deliveries to licensee retail stores by Brewers' agent	20,432,422	2,678,613
Direct deliveries to Agency stores by Brewer's Agent	5,305,320	-
Brew pubs	279,977	299,933
Commercial wineries	655,782	368,119
	224,489,263	171,518,320
TOTAL SALES OF LIQUOR IN THE PROVINCE	$1,188,262,935	$1,107,440,836

The Branch has authorized the brewers' agent to sell directly to licensees, licensee retail stores and agency stores. The Branch has also authorized brew pubs to manufacture and sell directly to the public. The Provincial Malt Levy reported on the income statement represents the margin on these sales.

The Branch has agreements with commercial wineries which allow them to sell directly to the public. Sales by these commercial wineries as reported above will decrease as they enter into consignment agency contracts with the Branch. This will result in the inclusion of the commercial winery sales in the sales of the Branch.

Total sales of liquor in the Province do not include subsequent resale by licensed establishments.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

5. COMMITMENTS

a) Federal Taxes

The Branch maintains inventory in its bonded warehouse for which Federal Taxes have neither been paid nor recorded. As at March 31, 1987, the future liability for these taxes approximates $8,000,000. These taxes are payable when inventory is shipped from the bonded warehouse.

b) Lease Premises

Total commitments as at March 31, 1987 for lease of premises are as follows:

Year ended March 31,	1988	$ 7,513,000
	1989	6,752,000
	1990	6,109,000
	1991	4,982,000
	1992	3,730,000
Subsequent years		11,600,000
TOTAL		$40,686,000

6. CONTINGENCIES

Agents' Stocking Program

The Branch has authorized suppliers' agents to import and warehouse liquor for subsequent resale to the Branch. Under this arrangement, the Branch has a contractual obligation to purchase all inventories held by the agent should he opt out of the program. The obligation of the Branch should all agents choose to terminate their contracts, totals approximately $24,000,000 for agents and $13,000,000 for federal taxes as at March 31, 1987.

7. SUPERANNUATION FUND

The Liquor Distribution Branch is an approved employer under the Pension (Public Service) Act. Eligible employees of the Branch contribute to the Public Service Superannuation Fund at a rate of 4.25% of pensionable salary up to the year's maximum pensionable earnings as defined in the Canada Pension Plan and at a rate of 5.75% of pensionable salary in excess of the year's maximum pensionable earnings. An additional 1.25% of pensionable salary is deducted and used to finance the payment of cost-of-living supplementary allowances. In addition to matching the employees' contributions, the Branch contributes an additional 2.5% of pensionable salary for basic pension benefits.

An actuarial evaluation of the Public Service Superannuation Fund was made at March 31, 1984. Details of the unfunded liability are described in the Public Service Superannuation Fund financial statements included in the Public Accounts. The portion of the unfunded liability attributable to the Liquor Distribution Branch was not determined by the actuary.

Schedule 1

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

OPERATING EXPENSES FOR THE YEAR ENDED MARCH 31, 1987

	Warehouse	Retail Store	Administration	1987 Total	1986 Total
Salaries and Wages	4,951,429	50,123,067	9,502,412	64,576,908	$ 62,233,891
Superannuation	349,840	3,549,698	679,535	4,579,073	4,554,769
Unemployment Insurance	134,761	1,367,368	261,761	1,763,890	1,699,860
Dental and Extended Health	90,911	922,441	176,587	1,189,939	1,153,225
Canada Pension	76,941	780,692	149,452	1,007,085	927,475
Workers' Compensation Board	65,785	667,498	127,782	861,065	617,322
B.C. Medical	57,971	588,204	112,602	758,777	721,929
Long Term Disability	32,865	333,466	63,837	430,168	434,857
Group Insurance	18,202	184,684	35,355	238,241	242,630
Staff Benefits	1,472	19,915	59,321	80,708	124,264
Rents	178,792	9,431,768	257,375	9,867,935	8,739,078
Commissions	-	3,171,761	2,671,067	5,842,828	2,954,767
Data Processing	-	-	4,851,423	4,851,423	4,898,258
Freight to Stores	-	3,674,481	-	3,674,481	3,479,472
Depreciation	672,551	1,415,420	713,137	2,801,108	2,904,461
Light, Water and Fuel	425,673	1,685,936	2,402	2,114,011	1,940,360
Repairs and Maintenance	113,038	957,135	964,773	2,034,946	1,522,605
Sundries	37,614	335,290	1,372,550	1,745,454	1,711,509
Printing, Stationery and Postage	2,170	74,107	1,394,405	1,470,682	1,028,983
Travelling	7,804	267,847	929,398	1,205,049	1,146,920
Store Wrapping Supplies	-	1,115,626	-	1,115,626	1,093,883
Telephone and Telegraph	20,444	219,079	694,212	933,735	850,391
Janitorial and Scavenging	27,359	686,306	181,729	895,394	801,667
Property Charges	352,399	103,560	-	455,959	450,920
Armoured Car Service	-	-	439,650	439,650	299,772
Warehouse Equipment Costs	362,535	-	-	362,535	274,165
Bank Charges	-	-	16,018	16,018	18,723
Litter Act - Container Disposal Cost	-	-	15,349	15,349	16,433
	$7,980,556	$81,675,349	$25,672,132	$115,328,037	$106,842,589

FR/87-FS/OP/EXP

BRITISH COLUMBIA LOTTERY CORPORATION

AUDITORS' REPORT

To the Directors of the British Columbia Lottery Corporation

We have examined the balance sheet of the British Columbia Lottery Corporation as at March 31, 1987, and the statements of income, changes in amounts due to the Province of British Columbia, and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987, and the results of its operations, and the changes in the amounts due to the Province of British Columbia, and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Kamloops, B.C.
May 30, 1987

Cook Bryan McFayden
Chartered Accountants

COOK BRYAN MacFAYDEN

British
Columbia
Lottery
Corporation

BALANCE SHEET
MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Assets		
Cash		
Prize funds	$ 9,291	$ 4,874
Other	2,391	4,074
Receivables (note 3)	4,268	9,296
Prepaid expenses	2,883	2,202
Fixed assets (note 4)	17,212	20,766
	$ 36,045	$ 41,212
Liabilities		
Prizes payable	$ 9,291	$ 7,815
Payable to Interprovincial Lottery Corporation	2,688	4,601
Accounts payable and accrued liabilities	5,915	5,912
Deferred revenue	3,949	2,523
Due to Government of Canada	975	971
Due to Province of British Columbia	13,227	19,390
Share Capital (note 5)	-	-
	$ 36,045	$ 41,212

Approved:

Director

Director

British
Columbia
Lottery
Corporation

STATEMENT OF INCOME
YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Lottery Sales (note 7)	$444,935	$330,061
Direct expenses		
Prizes	203,991	150,767
Retailer commissions	24,736	18,720
	228,727	169,487
Sales less direct expenses	216,208	160,574
Operating expenses		
Data processing and network	10,941	13,966
Depreciation	10,577	8,592
Ticket printing	10,214	7,064
Advertising, draws and promotions	7,374	7,927
Sales and distribution	5,113	4,293
Administration	4,153	5,526
	48,372	47,368
Net Income	$167,836	$113,206
Allocation of Net Income		
Government of Canada (note 8)	$ 8,321	$ 9,138
Province of British Columbia	159,515	104,068
	$167,836	$113,206

British
Columbia
Lottery
Corporation

STATEMENT OF CHANGES IN AMOUNTS DUE TO PROVINCE OF BRITISH COLUMBIA YEAR ENDED MARCH 31, 1987 (in thousands of dollars)

	1987	1986
NET INCOME		
Balance, beginning of year	$ 6,108	$ -
Net Income	167,836	113,206
	173,944	113,206
Payments to Province of British Columbia during the year	152,396	97,960
Allocation of income to Government of Canada	8,321	9,138
	160,717	107,098
Balance, end of year	$ 13,227	$ 6,108
LOTTERY ADVANCES AGREEMENT		
Balance, beginning of year	$ 13,282	$ 13,282
Payments during the year (note 6)	13,282	-
Balance, end of year	$ -	$ 13,282
	$ 13,227	$ 19,390

British
Columbia
Lottery
Corporation

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
CASH PROVIDED BY (USED FOR)		
Operations:		
Net Income	$167,836	$113,206
Depreciation	10,577	8,592
Cash provided by operations	178,413	121,798
Change in net trade balances	3,118	(6,243)
Increase in prepaid expenses	(681)	(1,325)
Increase in prizes payable	1,476	7,815
Increase in deferred revenue	1,426	127
	183,752	122,172
Financing:		
Payments to Province of British Columbia	$(152,396)	(97,960)
Payments to Government of Canada	(8,317)	(8,167)
Repayment of Lottery Advances Agreement	(13,282)	-
	(173,995)	(106,127)
Investments:		
Acquisition of fixed assets	(7,023)	(7,418)
	(7,023)	(7,418)
INCREASE IN CASH POSITION	2,734	8,627
CASH POSITION AT BEGINNING OF YEAR	8,948	321
CASH POSITION AT END OF YEAR	$ 11,682	$ 8,948

British
Columbia
Lottery
Corporation

NOTES TO FINANCIAL STATEMENTS

……

1. NATURE OF THE CORPORATION

The British Columbia Lottery Corporation was incorporated pursuant to the Company Act of British Columbia on October 25, 1984.

The Province has designated the Corporation as the authority to conduct and manage lottery games within British Columbia and to co-operate in the conduct and marketing of nationwide and regional games with other Provinces of Canada.

The PACIFIC EXPRESS, Instant, LOTTO BC, LOTTO WEST-THE PICK and Breakopen games are conducted solely by the Corporation in the Province of British Columbia. In addition the Corporation is the sole distributor of Bingo paper in the Province of British Columbia. The Corporation participated in LOTTO WEST, a regional game, in co-operation with the Western Canada Lottery Corporation.

The Corporation is the regional marketing organization for the PROVINCIAL, SUPER LOTO and LOTTO 6/49 games in British Columbia. These games are joint undertakings by all provinces acting through the Interprovincial Lottery Corporation. The Interprovincial Lottery Corporation is incorporated under the Canada Business Corporations Act, and its shares are held by Her Majesty The Queen in right of the respective provinces.

……

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Corporation have been prepared in accordance with generally accepted accounting principles.

A. Deferred Revenue and Expenses

Revenue and expenses relating to draws held during the year ended March 31, 1987, are included in the statement of income on an accrual basis. Receipts from the sale of lottery tickets related to draws held subsequent to March 31, 1987, have been recorded as deferred revenue. Retailer commissions on these sales have been recorded as prepaid expenses.

NOTES continued

B. Capital Expenditures

The Corporation's policy on capital purchases is that any major purchase which has a future useful life beyond the current year and which will materially affect income in the year purchased, will be capitalized. These expenditures include the cost of leasehold improvements, renovations and furniture for the Corporation's offices in Kamloops, Richmond and Victoria, major computer equipment purchases, all on-line gaming terminals and all components of the Corporation's sign and fixture program for placement at the on-line game retailers' locations.

The Corporation's capital assets are recorded at their original cost and are depreciated on a straight-line basis according to their estimated useful life, using the following rates:

Leasehold improvements	20%
Furniture and equipment	20%
Computer equipment	33 1/3%
On-line gaming terminals	33 1/3%
Signs and fixtures:	
Computer	33 1/3%
Non-computer	20%

C. Free Tickets

Sales are reduced by the retail value of free tickets redeemed by the retailers.

....

3. RECEIVABLES

	(in thousands of dollars) 1987	1986
Retailers	$3,664	$4,848
Western Canada Lottery Corporation	-	3,502
Other	604	946
	$4,268	$9,296

NOTES continued

....

4. FIXED ASSETS

			1987	1986
	(in thousands of dollars)			
	Cost	Accum Depn	Net	Net
On-line gaming terminals	$15,119	$9,387	$5,732	$8,694
Central system computer hardware	8,270	5,151	3,119	4,789
Leasehold improvements	7,751	2,822	4,929	5,089
Furniture and equipment	2,665	1,052	1,613	2,074
Signs and fixtures	2,576	757	1,819	120
	$36,381	$19,169	$17,212	$20,766

....

5. SHARE CAPITAL

Authorized:	10,000 common shares without par value
Issued:	1 common share for $1.00

....

6. LOTTERY ADVANCES AGREEMENT

On March 27, 1987 the advance outstanding of $13,282,332 was repaid in full.

....

7. LOTTERY SALES

	(in thousands of dollars)	
	1987	1986
Nationwide Games		
LOTTO 6/49	$251,561	$178,484
SUPER LOTO	22,811	25,137
PROVINCIAL	20,948	19,855
	295,320	223,476
British Columbia Games		
LOTTO WEST	14,768	19,437
LOTTO WEST - THE PICK	1,741	-
PACIFIC EXPRESS	12,234	15,788
LOTTO BC	13,874	-
Instant	95,874	71,360
	138,491	106,585
Breakopen	9,244	-
Bingo Paper	1,880	-
	$149,615	106,585
Total	$444,935	$330,061

NOTES continued

....

8. PAYMENTS TO GOVERNMENT OF CANADA

The Interprovincial Lottery Corporation makes inflation adjusted payments to the Government of Canada as a result of an agreement between the provincial governments and the Government of Canada on the withdrawal of the Government of Canada from the lottery field. The Corporation remits British Columbia's share of the above payments to the Interprovincial Lottery Corporation. Payments under this agreement are estimated to be $4,600,000 for the year ended March 31, 1988.

In addition, a further agreement was signed between the provinces and the Government of Canada whereby the provinces agreed to remit a further $100 million to the Government of Canada over three years commencing in 1985. The Corporation's share of this payment for the year ended March 31, 1988 is estimated to be $3,883,000. The final payment under this agreement is due on December 31, 1987.

....

9. INTERPROVINCIAL LOTTERY CORPORATION EXPENSES AND INTEREST REVENUE

The Corporation's share of the Interprovincial Lottery Corporation's operating expenses ($453,907) and interest revenues ($1,054,683) are reflected in these financial statements.

....

10. LEASE OBLIGATIONS

Long-term office space leases will expire as follows:

Kamloops - 1994
Richmond - 1995
Victoria - 1988

Minimum annual rental payments for the next five years are:

	(in thousands) 1987
1987-88	$794
1988-89	$757
1989-90	$764
1990-91	$786
1991-92	$786

B.C. PAVILION CORPORATION

**Deloitte
Haskins Sells**

Suite 2000
1055 Dunsmuir Street
P.O. Box 49279
Four Bentall Centre
Vancouver, B.C. V7X 1P4
(604) 669-4466
Telex 04-54414

AUDITORS' REPORT

To the Shareholder of
B.C. Pavilion Corporation:

We have examined the balance sheet of B.C. Pavilion Corporation as at March 31, 1987 and the statement of receipts and expenditures and deficit for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at March 31, 1987 and the results of its operations and of changes in financial position for the year then ended in accordance with accounting principles outlined in Note 1 applied on a basis consistent with that of the preceding year.

Deloitte Haskins & Sells

Chartered Accountants

May 25, 1987
Vancouver, British Columbia

B.C. PAVILION CORPORATION

BALANCE SHEET

MARCH 31, 1987

	1987	1986
ASSETS		
CURRENT ASSETS		
Cash	$ -	$3,594,195
Term deposits	-	384,709
Interest receivable	-	380,279
Inventory	-	62,000
Prepaid expenses and sundry receivables	-	28,406
	-	4,449,589
FIXED ASSETS (Note 2)	-	71,085
	$ -	$4,520,674
LIABILITIES		
CURRENT LIABILITIES		
Due to British Columbia Place Ltd. (Note 3)	$ 2,976,316	$ 114,325
Accounts payable	-	687,042
Rent deposit	-	13,500
	2,976,316	814,867
CAPITAL DEFICIENCY		
SHARE CAPITAL (Note 4)	1	1
(DEFICIT) SURPLUS	(2,976,317)	3,705,806
	(2,976,316)	3,705,807
	$ -	$4,520,674

Approved by the Board:

..................................Director

..................................Director

B.C. PAVILION CORPORATION

STATEMENT OF RECEIPTS AND EXPENDITURES AND DEFICIT

YEAR ENDED MARCH 31, 1987

	1987	1986
RECEIPTS		
Operations	$ 471,901	$ -
Interest (substantially from Province of British Columbia)	170,659	1,408,501
Contributions	7,547,923	12,263,227
Miscellaneous	22,739	8,643
	8,213,222	13,680,371
EXPENDITURES		
Exhibitry	5,755,377	18,623,726
Salaries and benefits	2,478,070	1,436,907
Professional fees	44,103	117,959
Legal and audit	56,396	90,681
Consultants' fees	42,511	19,026
Travel and promotion	61,257	156,804
Corporate participation	64,415	65,442
Dues and subscriptions	3,503	8,177
Expo participation fee	-	3,197,800
Rents	253,925	164,790
Depreciation	71,085	32,647
Bank charges and interest	140,653	8,750
Insurance	47,367	40,715
Office and communication	184,348	204,604
Marketing and public relations	852,944	943,125
Protocol	194,311	10,066
General operating	607,872	40,720
Uniforms	72,268	79,396
Operations' staff living expense subsidies	204,421	68,046
Physical plant	630,129	121,488
Official participation	210,385	49,986
Public affairs events	67,565	203,799
Mobile Pavilion	46,755	978,756
Performances - administration	226,344	159,406
- events	1,242,094	420,736
Construction management	209,268	35,632
Entertainment	716,101	-
General programs	300,414	-
Publishing	66,550	-
School programs	44,914	-
	14,895,345	27,279,184
SHORTFALL OF RECEIPTS OVER EXPENDITURES	(6,682,123)	(13,598,813)
SURPLUS, BEGINNING OF YEAR	3,705,806	17,304,619
(DEFICIT) SURPLUS, END OF YEAR	$(2,976,317)	$ 3,705,806

B.C. PAVILION CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1987

The company was incorporated on May 3, 1984 and its objectives were to stage an entertaining presentation at Expo 86 (May 2, 1986 to October 13, 1986) and to promote the resources, technology, trade, investment and tourist potential of British Columbia through the exhibitry located in the B.C. Pavilion, which is owned by its parent company, British Columbia Place Ltd. (B.C. Place).

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles applicable to a going concern, which contemplates the fulfillment of its obligations, in the normal course of business. Continuation of the company as a going concern is dependent on the company continuing to receive the present financing from its parent company and, ultimately, the receipt of additional grants and contributions to offset the accumulated deficit.

Fixed assets

Fixed assets are carried at cost less accumulated depreciation. Depreciation is provided to expense the cost of the fixed assets by October 13, 1986.

Receipts and expenditures

Receipts and expenditures are recorded on the accrual basis except for contributions which are recorded when received. Grants and contributions are to be used to offset all expenditures incurred or to be incurred in meeting the company's objectives.

Expenditures include all costs incurred during the period to purchase and install the exhibits, including building improvements, that were on display during Expo 86. After the end of the fair, the exhibits will be transferred to B.C. Place for no consideration. These assets had been written off over the life of the operations and were carried in the records at no value. In addition, the administration of the company was undertaken by its parent company.

B.C. PAVILION CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1987

2. FIXED ASSETS

	1987			1986
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Motor vehicles	$ 29,330	$ 29,330	$ -	$10,520
Furniture and equipment	100,385	100,385	-	60,565
Models	23,993	23,993	-	-
	$153,708	$153,708	$ -	$71,085

3. DUE TO BRITISH COLUMBIA PLACE LTD.

The amount due to B.C. Place bears interest at B.C. Place's short-term borrowing rates and amounted to $133,244 for the year. Repayment of this amount is contingent upon obtaining additional grants and contributions.

4. SHARE CAPITAL

	1987	1986
Authorized		
10,000 common shares with no par value		
Issued and fully paid		
1 common share	$ 1	$ 1

5. INCOME TAXES

The company is exempt from income taxes as it is a wholly-owned subsidiary of B.C. Place, a Crown corporation.

6. RELATED PARTY TRANSACTIONS

Transactions with related parties not separately disclosed in these financial statements are as follows:

	1987	1986
Expenditures charged by B.C. Place	$2,293,172	$4,218,351
Contributions received from British Columbia Crown Corporations	1,310,000	4,990,000
Contributions received from Ministries of the Province of British Columbia	5,030,000	4,888,114
Office rental charged by British Columbia Buildings Corporation	-	71,008

B.C. PAVILION CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1987

7. STATEMENT OF CHANGES IN FINANCIAL POSITION

A statement of changes in financial position has not been presented as it would provide no additional meaningful information.

8. SUBSEQUENT EVENT

On May 15, 1987, the Minister of Economic Development announced that B.C. Pavilion Corporation is to become a subsidiary of the B.C. Enterprise Corporation, which is yet to be incorporated, and is to be responsible for operating and marketing the present public facilities of B.C. Place Ltd. At the time of preparation of these financial statements, these new arrangements had not been finalized.

BRITISH COLUMBIA PETROLEUM CORPORATION

AUDITORS' REPORT

To the Lieutenant-Governor in Council
Province of British Columbia:

We have examined the balance sheet of the Petroleum Corporation Fund as at March 31, 1987, and the statements of revenue, expenditure and surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1987, and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Wolrige Mahon

Wolrige Mahon
Chartered Accountants

Vancouver, B.C., June 2, 1987

PETROLEUM
CORPORATION FUND

BALANCE SHEET

March 31, 1987

	1987	1986
ASSETS		
Current assets		
Cash	**$ 31,496,926**	$ 32,667,029
Accounts receivable	**4,596,339**	6,152,770
Deferred receivable due within one year	**—**	3,222,222
	36,093,265	42,042,021
Prepaid gas (Note 3)	**40,238,705**	54,246,565
Property account (Note 4)	**178,789**	269,567
Other assets		
Deferred receivable (Note 5)	**48,023,965**	41,777,778
Debt issue expenses	**42,420**	84,840
Mortgages	**—**	63,980
	48,066,385	41,926,598
	$124,577,144	$138,484,751
LIABILITIES		
Current liabilities		
Accounts payable and accrued charges	**$ 2,907,619**	$ 1,124,397
Deferred liability due within one year (Note 6)	**1,000,000**	1,000,000
Long-term debt due within one year (Note 7)	**30,000,000**	—
	33,907,619	2,124,397
Deferred liability (Note 6)	**3,083,333**	4,000,000
Long-term debt (Note 7)	**—**	30,000,000
Surplus	**87,586,192**	102,360,354
	$124,577,144	$138,484,751

Commitments (Note 10)

Approved by the Directors

Jack Davis
Director

D W Rawlyk
Director

See accompanying notes to financial statements.

PETROLEUM
CORPORATION FUND

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

Year Ended March 31, 1987

	1987	1986
Revenue		
Interest (Note 8)	**$ 3,778,444**	$ 5,363,731
Sales from natural gas, natural gas liquids and sulphur (Note 2)	—	60,990,885
	3,778,444	66,354,616
Expenditure		
Loss on prepaid gas (Note 3)	**3,346,914**	—
Administrative and general expenses	**205,692**	944,543
Gas and by-product purchases	—	61,906,935
	3,552,606	62,851,478
Net income	**225,838**	3,503,138
Surplus at beginning of year		
As previously reported	**100,573,108**	133,857,216
Adjustment of prior years' net income (Note 9)	**1,787,246**	—
As restated	**102,360,354**	133,857,216
	102,586,192	137,360,354
Deduct: Transfers to Provincial Treasury	**15,000,000**	35,000,000
Surplus at end of year	**$ 87,586,192**	$ 102,360,354

See accompanying notes to financial statements.

PETROLEUM
CORPORATION FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended March 31, 1987

	1987	1986
Operating activities:		
Operations		
Net income	$ 225,838	$ 3,503,137
Add items not involving a flow of cash:		
— Depreciation and amortization	147,060	131,820
— Loss (gain) on disposal of fixed assets	415	(4,568)
Cash from operations	373,313	3,630,389
Recovery of prepaid gas	14,007,860	57,892,437
Payment on future gas supply	—	(30,475,487)
Transfers to Provincial Treasury	(15,000,000)	(35,000,000)
	(618,827)	(3,952,661)
Financing activities:		
Mortgages	63,980	4,189
Increase (decrease) in deferred liability	(916,667)	2,534,721
	(852,687)	2,538,910
Investing activities:		
Property additions	(15,987)	(99,596)
Proceeds from sale of fixed assets	1,710	4,790
Increase in deferred receivable	(3,023,965)	(2,534,721)
	(3,038,242)	(2,629,527)
Changes in non-cash working capital		
Accounts receivable	1,556,431	90,890,022
Prepaid expenses	—	33,772
Accounts payable and accrued charges	1,783,222	(84,300,119)
	3,339,653	6,623,675
Increase (decrease) in cash position during the year	(1,170,103)	2,580,397
Cash position at beginning of year	32,667,029	30,086,632
Cash position at end of year	$ 31,496,926	$ 32,667,029

See accompanying notes to financial statements.

PETROLEUM CORPORATION FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1987

Note 1 STATUTORY REQUIREMENTS

The Petroleum Corporation Fund is established by the Petroleum Corporation Act.

Note 2 SIGNIFICANT ACCOUNTING POLICIES

Consolidation

The Petroleum Corporation Fund financial statements include the accounts of the Corporation's subsidiary, British Columbia Gas Corporation.

Gas Sales

Under the terms of an agreement between Westcoast Transmission Company Limited and British Columbia Petroleum Corporation effective November 1, 1973, the Corporation sells natural gas to Westcoast at a price equal to the gross revenue received by that Company on the resale thereof less that Company's cost of service, in respect of gathering, processing and transporting the gas, for the month in which such resale takes place. Prior to July 1, 1985, revenue from sales of natural gas was paid into the Petroleum Corporation Fund. Effective July 1, 1985, the revenue from such sales is paid into the Natural Gas Price Adjustment Fund, as required by the Natural Gas Price Act, 1985.

Depreciation

Furniture, equipment, automobiles and leasehold improvements are recorded at cost and depreciation is provided at rates considered adequate to amortize the cost over the service lives of the assets. Depreciation is computed on a straight-line basis.

Note 3 PREPAID GAS

Under its gas purchase contracts with producers, the Corporation is obligated to purchase and take delivery of, or pay for, a specified minimum annual volume of gas. In the contract years 1980-1986 inclusive, the Corporation was unable to take delivery of the minimum volume of gas and, therefore, is liable to pay for the resulting shortfall (deficiency gas). The Corporation is entitled to take delivery of deficiency gas within a period of ten years from the date incurred, with an adjustment for any increase in the prices prevailing when such gas is delivered.

Prepaid gas outstanding at March 31, 1987, has been calculated at the lower of cost or current value.

Note 4 PROPERTY ACCOUNT

	Cost	Accumulated Depreciation & Amortization	1987 Net Book Value	1986 Net Book Value
Furniture	$389,686	$278,610	$111,076	$167,774
Automobiles	35,855	25,256	10,599	19,599
Leasehold Improvements	250,538	193,424	57,114	82,194
	$676,079	$497,290	$178,789	$269,567

Note 5 DEFERRED RECEIVABLE

The deferred receivable of $48,023,965 represents the amount of credit extended to Ocelot Investments Ltd. as at March 31, 1987, under an agreement with the Corporation and its subsidiary, British Columbia Gas Corporation. Of this receivable, which is secured by a first fixed and floating charge on the assets of that company, an amount of $37,962,963 is repayable by way of equal monthly instalments to April 1, 2004, with interest at three quarters of one percent over prime, and an amount of $4,083,334 is repayable by way of equal monthly instalments to April 1, 1991, at the same interest rate.

Due to financial difficulties, Ocelot Investments Ltd. has not made any repayments under the above agreement since September 1, 1986. At March 31, 1987, such unpaid obligations, including accrued interest, amounted to $4,082,449. In addition, a further amount of $1,895,219 represents certain costs incurred by British Columbia Gas Corporation on behalf of Ocelot Investments Ltd.

In accordance with the terms of the agreement, British Columbia Gas Corporation, in October, 1986, required Ocelot Industries Ltd., the parent company of Ocelot Investments Ltd., to redeem the charge on the assets. At March 31, 1987, this requirement had not been satisfied. No provision has been made in these financial statements in respect of any failure to redeem the charge, as the value of the secured assets is considered adequate to repay the amount receivable.

Note 6 DEFERRED LIABILITY

The deferred liability of $4,083,334 represents the deferral, under an agreement with Pacific Northern Gas Ltd., in the payment of a portion of the billing for gas delivered to British Columbia Gas Corporation. This amount, including accrued interest at a rate of not less than three quarters of one percent over prime, is repayable over a period of five years which commenced May 1, 1986.

Note 7 LONG-TERM DEBT DUE WITHIN ONE YEAR

Long-term debt due within one year comprises $30,000,000 11⅜ Notes, due on March 31, 1988, which are unconditionally guaranteed as to principal and interest by the Province of British Columbia.

Note 8 INTEREST

	1987	1986
Interest Income		
Province of British Columbia	**$2,705,856**	$3,962,653
Other	**4,527,508**	4,855,998
	$7,233,364	$8,818,651
Less: Interest expense	**3,412,500**	3,412,500
Amortization of debt issue expenses	**42,420**	42,420
	3,454,920	3,454,920
	$3,778,444	$5,363,731

Note 9 PRIOR YEARS' ADJUSTMENT

By an order dated August 15, 1986, the National Energy Board instructed Westcoast Transmission Company Limited to make certain adjustments for cost of service items and transportation revenues, the net effect of which was to increase the revenue of the fund in the year ended March 31, 1986. As a result of this order, the surplus at that date, previously reported as $100,573,108 has been restated to reflect this increase in revenue amounting to $1,787,246.

Note 10 COMMITMENTS

(1) Under agreements with producers which waived the Corporation's liability to pay for deficiency gas incurred in 1980, the Corporation is committed to purchase and take delivery of, or pay for, a specified volume of such gas in each year to 1991. At March 31, 1987, the Corporation's aggregate liability under these agreements was estimated at approximately $12,498,000.

(2) The Corporation has commitments under agreements for the lease of office premises extending to 1989. The aggregate rentals payable under leases amounted to approximately $592,000 at March 31, 1987.

AUDITORS' REPORT

To the Lieutenant-Governor in Council
Province of British Columbia:

We have examined the balance sheet of the Natural Gas Price Adjustment Fund as at March 31, 1987, and the statement of revenue, expenditure and fund balance for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1987, and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Wolrige Mahon

Wolrige Mahon
Chartered Accountants

Vancouver, B.C., June 2, 1987

NATURAL GAS PRICE ADJUSTMENT FUND

BALANCE SHEET

March 31, 1987

	1987	1986
ASSETS		
Cash	**$ 38,677,317**	$ 22,172,263
Accounts receivable	**45,589,913**	62,725,006
Prepaid expenses	**3,977**	3,243
	$ 84,271,207	$ 84,900,512
LIABILITIES		
Accounts payable and accrued charges	**$ 45,778,993**	$ 44,494,593
Amount available for distribution (Note 2)	**38,492,214**	40,405,919
	$ 84,271,207	$ 84,900,512

Approved by the Directors

Director

D W Rawlyk
Director

See accompanying notes to financial statements.

NATURAL GAS PRICE ADJUSTMENT FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

Year Ended March 31, 1987

	1987	1986 (nine months)
Revenue		
Sales from natural gas, natural gas liquids and sulphur (Note 2)	**$395,807,782**	$463,945,844
Interest	**2,292,009**	381,530
	$398,099,791	$464,327,374
Expenditure		
Natural gas purchases	**369,803,152**	378,195,199
Price adjustments	**18,004,446**	20,776,309
Payments for natural gas liquids	**10,372,994**	23,534,870
Administrative and general expenses	**1,832,904**	1,415,077
	400,013,496	423,921,455
Excess (deficiency) of revenue over expenditure	**(1,913,705)**	40,405,919
Fund balance at beginning of year, as restated (Note 3)	**40,405,919**	—
Fund balance at end of year	**$ 38,492,214**	$ 40,405,919

See accompanying notes to financial statements.

NATURAL GAS PRICE ADJUSTMENT FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1987

Note 1 STATUTORY REQUIREMENTS

The Natural Gas Price Adjustment Fund is established by the Natural Gas Price Act, 1985.

Note 2 SIGNIFICANT ACCOUNTING POLICIES

Gas Sales

Under the terms of an agreement between Westcoast Transmission Company Limited and British Columbia Petroleum Corporation effective November 1, 1973, the Corporation sells natural gas to Westcoast at a price equal to the gross revenue received by that Company on the resale thereof less that Company's cost of service, in respect of gathering, processing and transporting the gas, for the month in which such resale takes place. The revenue from sales of natural gas is paid into the Natural Gas Price Adjustment Fund for subsequent distribution to producers, as required by the Natural Gas Price Act.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure of such information in these financial statements is considered to be adequate.

Note 3 PRIOR PERIOD ADJUSTMENT

On December 1, 1985, Westcoast Transmission Company Limited applied to the National Energy Board for certain orders respecting its tolls pursuant to the National Energy Board Act. On December 18, 1985, the Board approved Westcoast's tolls, with certain amendments, on an interim basis, effective January 1, 1986. By its order dated August 15, 1986, the Board reduced Westcoast's cost of service and consequently its tolls. As a result of this order, the amount available for distribution at March 31, 1986, previously reported as $25,945,561 has been restated to show a retroactive increase in revenue of $14,460,358 representing the reduction in the cost of service in the period January 1 to March 31, 1986.

Note 4 COMPARATIVE FIGURES

As the Natural Gas Price Adjustment Fund was established on July 1, 1985, the comparative figures shown are those for the nine months ended March 31, 1986.

BRITISH COLUMBIA PLACE LTD.

**Province of
British Columbia**

Office of the
Auditor General
Province of British Columbia

ation Square
ria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Minister of Economic Development
Province of British Columbia

I have examined the consolidated balance sheet of British Columbia Place Ltd. as at 31 March 1987 and the consolidated statements of deficit, operations and changes in financial position for the year then ended. These consolidated financial statements were prepared immediately prior to the amalgamation described in Note 1 to the consolidated financial statements. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the company as at 31 March 1987 immediately prior to the amalgamation described in Note 1 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in Note 2 applied, after giving retroactive effect to the changes in the method of valuation of land and site services and in the depreciation policy for certain public facilities as explained in Note 3, on a basis consistent with that of the preceding year. Furthermore, the information required by section 200(2) (a) of the Company Act, R.S.B.C. 1979, which is provided in Note 8, is satisfactory.

R J Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
1 May 1987

BRITISH COLUMBIA PLACE LTD.

STATEMENT 1

CONSOLIDATED BALANCE SHEET

(Prepared prior to amalgamation - see note 1)

AS AT MARCH 31, 1987

	1987	1986
	(in thousands of dollars)	
ASSETS		
Cash	189	1,883
Accounts receivable (note 4)	20,767	5,972
Land and site services (note 5)	111,763	91,846
Public facilities (note 6)	232,750	214,701
Other (note 7)	2,880	871
Investment in B.C. Pavilion Corporation (note 8)	-	-
	368,349	315,273
LIABILITIES		
Accounts payable (note 9)	12,838	13,640
Debt (note 10)	186,165	138,832
Provision for future costs	-	2,132
Deferred income	3,700	1,661
	202,703	156,265
SHAREHOLDER'S EQUITY		
Share capital (note 11)	-	-
Contributed surplus (note 12)	243,373	205,000
Appraisal increase credits (note 13)	4,503	-
Deficit	(82,230)	(45,992)
	165,646	159,008
	368,349	315,273

The accompanying notes are an integral part of these financial statements.

Approved by the Board

, Director

, Director

BRITISH COLUMBIA PLACE LTD. **STATEMENT 2**

CONSOLIDATED STATEMENT OF DEFICIT

(Prepared prior to amalgamation - see note 1)

FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	(in thousands of dollars)	
OPENING DEFICIT AS PREVIOUSLY REPORTED	8,645	4,051
Changes in accounting policies (note 3):		
- land and site services	39,467	29,288
- depreciation	(2,120)	(1,276)
OPENING DEFICIT AS RESTATED	45,992	32,063
Deficit of W.L.C. Developments Ltd. on acquisition (note 2(b))	16,540	
Loss for the Year	19,698	13,929
CLOSING DEFICIT	82,230	45,992

BRITISH COLUMBIA PLACE LTD. **STATEMENT 3**

CONSOLIDATED STATEMENT OF OPERATIONS

(Prepared prior to amalgamation - see note 1)

FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	(in thousands of dollars)	
REVENUE		
Land sales	8,071	763
Land lease	-	3,360
Financing income	2,158	-
Adjustment to provision for future costs (note 17)	1,856	-
Other	1,335	455
	13,420	4,578
EXPENSES		
Cost of land sales	5,223	1,509
Cost of land lease	-	2,623
General and administrative	6,207	3,246
Depreciation and amortization	441	220
	11,871	7,598
INCOME (LOSS) FROM LAND OPERATIONS	1,549	(3,020)
(Loss) from public facility operations - Statement 4	(1,277)	(1,839)
INCOME (LOSS) BEFORE INTEREST	272	(4,859)
Interest expense	(19,970)	(9,070)
(LOSS) FOR THE YEAR	(19,698)	(13,929)

STATEMENT 4

BRITISH COLUMBIA PLACE LTD.
CONSOLIDATED STATEMENT OF OPERATIONS
PUBLIC FACILITIES

(Prepared prior to amalgamation - see note 1)
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	CORPORATE OFFICE	STADIUM	V.T.C.C.	B.C. PAVILION	EXPO CENTRE	WHISTLER GOLF COURSE	WHISTLER CONFERENCE CENTRE	1987 TOTAL	1986 TOTAL
REVENUES	-	14,803	-	706	-	340	303	16,152	6,899
EXPENSES									
Administration	136	1,530	615	-	-	95	273	2,649	1,026
Operations	-	4,768	-	2,151	188	393	643	8,143	3,420
Marketing	-	465	830	-	-	-	338	1,633	433
TOTAL EXPENSES	136	6,763	1,445	2,151	188	488	1,254	12,425	4,879
INCOME/(LOSS) BEFORE DEPRECIATION	(136)	8,040	(1,445)	(1,445)	(188)	(148)	(951)	3,727	2,020
Depreciation and amortization	-	(4,071)	(71)	(488)	(65)	(67)	(242)	(5,004)	(3,859)
INCOME/(LOSS) FROM OPERATIONS	(136)	3,969	(1,516)	(1,933)	(253)	(215)	(1,193)	(1,277)	(1,839)

BRITISH COLUMBIA PLACE LTD.

STATEMENT 5

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

(Prepared prior to amalgamation - see note 1)

FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	(in thousands of dollars)	
Operating activities		
Loss for the year	(19,698)	(13,929)
Depreciation and amortization	5,480	4,193
Change in provision for future costs	(2,132)	1,485
Operating working capital *	(14,922)	(798)
Net cash used for operating activities	(31,272)	(9,049)
Investment activities		
Public facilities	(22,926)	(18,738)
Land and site services	(19,917)	(3,310)
Other fixed assets	(2,612)	47
Net cash used for investment activities	(45,455)	(22,001)
Financing activities		
Issue of debt	47,333	32,860
Increase in accrued interest	1,364	324
Transfers from Province		
- Agreement for Sale	15,243	
- net assets of W.L.C. Developments Ltd.	5,853	
- land	5,240	
Net cash provided by financing activities	75,033	33,184
(Decrease) increase in cash during the year	(1,694)	2,134
Cash position at beginning of year	1,883	(251)
Cash position at end of year	189	1,883

* Operating working capital consists of accounts receivable, accounts payable, deferred income and deferred charges.

BRITISH COLUMBIA PLACE LTD.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

(Prepared prior to amalgamation - see note 1)

FOR THE YEAR ENDED MARCH 31, 1987

---

1. The Company

British Columbia Place Ltd. was incorporated under the Company Act of British Columbia and is also a Crown Corporation having special powers under the British Columbia Place Act.

As of July 1987, legislation was passed which renames the Company B.C. Enterprise Corporation and transfers all assets, liabilities and the responsibility for associated operations of British Columbia Development Corporation to B.C. Enterprise Corporation. The legislation transfers the single issued and outstanding share of B.C. Enterprise Corporation from British Columbia Buildings Corporation to the Ministry of Economic Development. In addition, the legislation provides for financial restructuring of B.C. Enterprise Corporation and enables the Lieutenant Governor in Council to amend certain sections of that legislation up to and including December 31, 1987 and to apply these amendments retroactively to March 31, 1987. The effective date of the legislation is March 31, 1987.

These financial statements show the position and activities of British Columbia Place Ltd. prior to the amalgamation noted above.

2. Significant accounting policies

(a) Stated accounting principles

The accompanying financial statements are prepared in accordance with accounting principles appropriate for British Columbia Place Ltd. as detailed in notes 2(b) to 2(j).

(b) Principles of consolidation

Effective April 1, 1986, the Ministry of Lands, Parks and Housing transferred the single issued and outstanding common share of W.L.C. Developments Ltd. to the Company (see note 12).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Prepared prior to amalgamation - see note 1) MARCH 31, 1987

---

2. Significant accounting policies - continued

Since the Company and W.L.C. Developments Ltd. were, in effect, wholly owned and controlled by the Province prior to share transfer, the subsidiary's assets and liabilities were acquired at book value.

The balance sheet of W.L.C. Developments Ltd. at the time of acquisition was as follows:

	$000's
Assets	30,048
Liabilities	24,195
Contributed surplus	17,890
Appraisal increase credits	4,503
Deficit	(16,540)
	30,048

The consolidated financial statements include the accounts of the Company and W.L.C. Development Ltd. for the period April 1, 1986 to March 31, 1987.

B.C. Pavilion Corporation is a non-consolidated subsidiary of the Company. (Note 8)

(c) Capitalization of costs

(i) Land and site services

The Company capitalizes all direct acquisition, construction and development costs relating to land and site services. Administrative overheads, financing charges and other carrying costs are not capitalized.

(ii) Public facilities

The Company capitalizes all direct acquisition, construction and development costs relating to public facilities. Also capitalized are carrying costs which include interest, grants in-lieu-of property taxes, other related costs and the applicable portion of general and administrative expenses.

The Whistler Conference Centre is recorded at estimated cost as determined by an independent firm of consulting engineers at November 25, 1985 plus the actual cost of additions to date.

2. **Significant accounting policies** - continued

(iii) Parking structures

The parking structures are recorded at estimated cost as determined by an independent appraiser at January 21, 1985. There have been no additions to the parking structures since the date of the appraisal.

(d) Allocation of land and site services costs to public facilities

Land and site services costs are allocated to public facilities upon substantial completion of both the facility and related site development.

Land cost is allocated on a net developable acreage basis. Site services costs are allocated on the basis of their benefit to the facility.

(e) Depreciation and amortization

The Company does not expect to be responsible for the replacement of certain capital assets. Accordingly, no provision is made for the depreciation of the following assets:

- Stadium structure, plaza and parkade, private suites and building improvements;
- B.C. Pavilion Complex structure;
- Whistler Conference Centre structure;
- Whistler parking structures;
- Whistler highway underpass.

All other assets are depreciated or amortized by the straight-line method over their useful lives or lease terms. The estimated lives of these assets are between 3 and 25 years.

(f) Amortization of deferred charges

Debt discount on long-term debt is deferred and amortized on a straight-line basis over the term of the debt.

Public facility start-up costs for which recovery through future operations is expected are deferred and amortized on a straight-line basis over three years.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Prepared prior to amalgamation - see note 1)

MARCH 31, 1987

---

2. **Significant accounting policies** - continued

Public facility start-up costs for which recovery through future operations is unlikely are expensed in the year incurred.

Marketing expenses relating to land operations incurred prior to March 31, 1985 are deferred and amortized against the land lease revenue on a straight-line basis over three years.

(g) Accounting for land sales and land leases

Revenue from land sales and leases is recognized when all material requirements related to the transactions have been met and cash or appropriate security equal to at least 10% of the total proceeds has been received.

Land leases for periods of 65 to 99 years, where all revenue is received within the first three years and where no costs or risks with respect to the land are retained by the Company, are accounted for using the method prescribed for sales-type leases. Under this method, income or loss is recognized at the inception of the lease as though the land had been sold.

Land and site services costs attributable to both sales and leases are allocated on a net developable acreage basis.

(h) Land and site services

Land and site services are recorded at the lower of laid-down cost and net recoverable amount.

(i) Sinking funds

Payments made to sinking funds with respect to retirement provisions of sinking fund debentures are netted against long-term debt until such time as the debentures are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking fund.

(j) Income taxes

The Company is exempt from Federal and Provincial income taxes.

3. Changes in accounting policies

Land and site services

The Company capitalizes all direct acquisition, construction and development costs relating to land and site services. Carrying costs are not capitalized. This represents a change from previous years since administrative overheads, financing charges and other carrying costs were capitalized.

The effect of this change on the financial statements of the current period is to increase the net loss by $19,387,000 which represents interest and other carrying costs which would have been capitalized had the policy not been changed.

This change in accounting policy has been applied retroactively and the comparative figures have been restated. The effect of this change on prior periods is to reduce the March 31, 1986 balance in "land and site services" by $39,467,000, to increase the fiscal 1986 opening deficit by $29,288,000 and to increase the fiscal 1986 net loss by $10,179,000.

Depreciation

The Company does not depreciate certain capital assets as outlined in note 2(e). This represents a change in accounting policy since these capital assets were depreciated in previous years.

The effect of this change on the financial statements of the current period is to decrease the net loss by $592,700.

This change in accounting policy has been applied retroactively and the comparative figures have been restated. The effect of this change on prior periods is to increase the March 31, 1986 balance in "Public Facilities" by $2,119,909, to decrease the fiscal 1986 opening deficit by $1,275,751 and to decrease the fiscal 1986 net loss by $844,158.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Prepared prior to amalgamation - see note 1)
MARCH 31, 1987

---

4. Accounts receivable

	1987 $000's	1986 $000's
Agreement for sale	13,321	-
Trade accounts receivable	4,134	4,384
B.C. Pavilion Corporation (note 8)	2,977	114
Prepaid expenses	318	499
Expo 86 Corporation	17	975
Total	20,767	5,972

It is estimated that approximately $9,320,000 of the agreement for sale will be received after March 31, 1988.

5. Land and site services

	1987 $000's	1986 $000's
At April 1st:		
- as previously reported	131,313	130,940
- change in accounting policy (note 3)	(39,467)	(29,288)
- as restated	91,846	101,652
Add:		
Acquisition of W.L.C. Developments Ltd.	✓ 11,219	-
Direct Costs	14,198	5,946
	117,263	107,598
Less:		
Land sales	5,270	1,000
Land leases	230	1,636
B.C. Pavilion transfer	-	12,092
Roundhouse transfer	-	1,024
	5,500	15,752
At March 31st	111,763	91,846

6. Public Facilities

(a) Summary

	1987			1986
	Cost	Accumulated depreciation	Net book value	Net book value
		($000's)		
Stadium	172,206	12,088	160,118	162,007
B.C. Pavilion and Roundhouse	55,361	366	54,995	52,694
Vancouver Trade and Convention Centre	357	72	285	-
Expo Centre	323	65	258	-
Whistler Golf Course	4,694	142	4,552	-
Whistler Conference Centre	13,028	486	12,542	-
	245,969	13,219	232,750	214,701

(b) Stadium

	1987			1986
	Cost	Accumulated depreciation	Net book value	Net book value
		($000's)		
Building improvements	1,736	-	1,736	1,604
Land and site services	29,904	-	29,904	29,904
Plaza and parkade	9,625	-	9,625	9,625
Private suites	2,111	-	2,111	2,111
Roof	11,107	1,666	9,441	9,885
Seats	6,094	914	5,180	5,424
Scoreboard	5,578	2,091	3,487	4,047
Structure	91,416	-	91,416	91,388
Other assets	14,635	7,417	7,218	8,019
	172,206	12,088	160,118	162,007

Other assets include artificial turf, advertising panels, audio-visual systems, telephone system, mobile and portable equipment, concessions equipment, private box fixtures, motor vehicles, furniture, and office equipment.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Prepared prior to amalgamation - see note 1)

MARCH 31, 1987

(c) B.C. Pavilion and Roundhouse

	1987			1986
	Cost	Accumulated depreciation ($000's)	Net book value	Net book value
At April 1st	52,694	-	52,694	22,526
Add Costs:				
Direct	3,265	-	3,265	32,975
Carrying (note 2(c),ii)				
Interest	-	-	-	5,102
General and administration	-	-	-	392
	3,265	-	3,265	38,469
Add Allocations:				
Land	-	-	-	10,297
Site services	-	-	-	2,819
	-	-	-	13,116
	55,959	-	55,959	74,111
Less Recoveries:				
Expo 86 Corporation	(589)	-	(589)	(17,138)
B.C. Pavilion Corporation	(1,806)	-	(1,806)	(3,889)
Other	(35)	-	(35)	(390)
	(2,430)	-	(2,430)	(21,417)
Structure	53,529	-	53,529	52,694
Furniture and equipment	1,386	277	1,109	-
Building improvements	446	89	357	-
	55,361	366	54,995	52,694

The B.C. Pavilion and Roundhouse were constructed by the Company and were provided to Expo 86 Corporation at the end of fiscal 1986 for use during the 1986 World Exposition. These public facilities were returned to the Company pursuant to an agreement between the Company and Expo 86 Corporation executed in October, 1986.

(d) Vancouver Trade and Convention Centre

	1987			1986
	Cost	Accumulated depreciation	Net book value	Net book value
		($000's)		
Furniture and equipment	18	4	14	-
Leasehold improvements	339	68	271	-
	357	72	285	-

(e) Expo Centre

	1987			1986
	Cost	Accumulated depreciation	Net book value	Net book value
		($000's)		
Furniture and equipment	323	65	258	-

(f) Whistler Golf Course

	1987			1986
	Cost	Accumulated depreciation	Net book value	Net book value
		($000's)		
Structure	3,608	-	3,608	-
Highway underpass	729	-	729	-
Furniture and equipment	286	126	160	-
Building improvements	71	16	55	-
	4,694	142	4,552	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Prepared prior to amalgamation - see note 1)

MARCH 31, 1987

(g) Whistler Conference Centre

	1987			1986
	Cost	Accumulated depreciation ($000's)	Net book value	Net book value
Structure	11,852	-	11,852	-
Furniture and equipment	1,176	486	690	-
	13,028	486	12,542	-

The Whistler Conference Centre structure is recorded at replacement cost as at December 31, 1985 plus the actual cost of additions since that date.

Replacement cost is based on an appraisal performed by Phillips, Barrett, Kaiser Engineering Ltd. on November 25, 1985.

7. Other assets

	1987			1986
	Cost	Accumulated depreciation and amortization ($000's)	Net book value	Net book value
Head Office fixed assets:				
Furniture and equipment	1,133	666	467	351
Leasehold improvements	227	217	10	56
Subtotal	1,360	883	477	407
Whistler parking structures	2,314	-	2,314	-
Deferred charges	177	88	89	464
	3,851	971	2,880	871

The Whistler parking structures are recorded at replacement cost as at January 21, 1985 plus the actual cost of additions to date. Replacement cost is based on an appraisal performed by Grover, Elliott & Co. Ltd. on January 21, 1985.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Prepared prior to amalgamation - see note 1)
MARCH 31, 1987

---

8. Investment in B.C. Pavilion Corporation

The Company owns the only outstanding share of the B.C. Pavilion Corporation at a cost of $1. The B.C. Pavilion Corporation was incorporated on May 3, 1984 for the purpose of developing and operating the exhibitry at the B.C. Pavilion Complex for the 1986 World Exposition.

The B.C. Pavilion Corporation has a separate Board of Directors appointed by and reporting to the Minister of Economic Development and is funded independently of the Company. Due to the specialized purpose of the B.C. Pavilion Corporation and its independence from any influence by the Company, the investment is accounted for in the Company's accounts at cost.

The B.C. Pavilion Corporation's summary financial statements are as follows:

(a) Balance Sheet as at March 31, 1987	1987 $000's	1986 $000's
ASSETS		
Cash and term deposits	-	3,979
Interest receivable	-	380
Prepaid expenses and sundry receivables	-	91
Fixed assets	-	71
	-	4,521
LIABILITIES AND EQUITY		
Bank loan	-	-
Accounts payable to B.C. Place Ltd.	2,977	815
Share capital	-	-
Surplus/(Deficit)	(2,977)	3,706
	-	4,521

The deficit of B.C. Pavilion Corporation will be funded by the Lottery Fund.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Prepared prior to amalgamation - see note 1)

MARCH 31, 1987

---

8. Investment in B.C. Pavilion - continued

(b) Statement of Receipts and Expenditures

	1987 $000's	1986 $000's
Grant, interest and contributions	8,213	13,680
Expenditures	14,896	27,279
Shortfall	6,683	13,599

The accounting policies of B.C. Pavilion Corporation are consistent with those of the Company except for contributions which are recorded on a cash basis.

9. Accounts payable

	1987 $000's	1986 $000's
Accounts payable and accrued liabilities	6,800	8,966
Accrued interest	6,038	4,674
	12,838	13,640

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Prepared prior to amalgamation - see note 1)

MARCH 31, 1987

10. Debt

	1987 $000's	1986 $000's
Sinking fund debenture, Series BCP-PRE-1, maturing on October 1, 1989 and bearing interest at 12.75%	35,000	35,000
Sinking fund debenture, Series PD-1, maturing on October 26, 1990 and bearing interest at 11.75%	30,000	30,000
12.25% note, Series PJC-1, maturing on January 31, 1996	10,000	10,000
Prime - 3/4% term note, maturing on July 16, 1992	4,000	-
Short-term notes maturing between April 13, 1987 and December 1, 1987 at an annual weighted average interest rate of 8.11% (1986 - 10.99%)	111,093	66,052
Total Principal	190,093	141,052
Less: Sinking fund, including earned interest, on deposit with the Minister of Finance and Corporate Relations, Province of British Columbia	(3,928)	(2,220)
	186,165	138,832

(a) Principal repayment and sinking fund requirements of the Series BCP-PRE-1, Series PD-1 note and Series PJC-1 note debentures and term note during each of the five years subsequent to March 31, 1987 are as follows:

Years ending March 31st	$000's
1988	1,420
1989	1,420
1990	32,596
1991	27,067
1992	1,000

At the option of the Minister of Finance and Corporate Relations, the sinking fund debenture BCP-PRE-1 maturing in 1989, may be called prior to maturity, in whole or in part, under certain conditions or thirty days' written notice.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Prepared prior to amalgamation - see note 1)

MARCH 31, 1987

---

10. Debt - continued

(b) The Province of British Columbia has unconditionally guaranteed the principal and interest on the sinking fund debenture Series PD-1.

(c) The principal amount of the Series PJC-1 note is repayable in five instalments at 10% of principal amount for each instalment in the years 1991 to 1995, inclusive, with a final instalment of 50% of principal amount on January 31, 1996, or upon prior demand.

(d) The Company has a funding agreement with the Province of British Columbia whereby short-term funding required by the Company to carry out its day-to-day operations, over and above revenues received from all sources, is provided by the Province of British Columbia up to a maximum amount of $250,000,000 outstanding at any one time during the period commencing January 16, 1984 and ending on a date mutually agreed upon by both parties in writing. Under this agreement, short-term notes are renewed upon maturity as required by the Company.

11. Share capital

Authorized: 10,000 common shares, without par value.

Issued and fully paid: one share to British Columbia Buildings Corporation - $1. The Minister of Finance and Corporate Relations for the Province of British Columbia retains voting rights of this share.

12. Contributed surplus

	1987 $000's	1986 $000's
Investment by British Columbia Buildings Corporation, coincident with the acquisition of the only outstanding share of the Company from the Crown in the right of the Province.	205,000	205,000
Transfers from the Minister of Lands, Parks and Housing including an agreement for sale - Riverview Project lands, Songhees Project lands, Westwood Plateau Project lands, and Parcel 8 of the Riverview Project lands.	20,483	-
T.I.D.S.A. grant	10,450	-
Whistler Golf Course	4,263	-
Forgiveness of debt by the Province	3,177	-
	243,373	205,000

Effective April, 1986, the Minister of Lands, Parks and Housing, for the sum of $1, transferred to the Company those certain assets and collateral obligations generally described as:

a) the agreement for sale and properties described above ($20,483,000);

b) the single issued and outstanding common share of W.L.C. Developments Ltd., together with the assumption of that Company's assets and liabilities.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Prepared prior to amalgamation - see note 1)
MARCH 31, 1987

---

13. Appraisal increase credits

Appraisal increase credits are comprised of:

	$000's
Whistler Conference Centre (note 6(g))	2,190
Parking structures (note 7)	2,313
	4,503

14. Contractual commitments

The Company has entered into various agreements. As at March 31, 1987, the total value of outstanding commitments was $1,241,000 (1986 - $2,125,000).

15. Related party transactions

(a) Expo 86 Corporation, a British Columbia Crown Corporation created for the purposes of organizing, constructing and operating the 1986 World Exposition held in the City of Vancouver, leased a portion of the B.C. Place lands for its purposes in the amount of $1 and other considerations. The term of the lease covers four years and three months from March 31, 1983 up to and including June 30, 1987. The indenture of lease, signed June 3, 1983, sets out the commitments from both parties.

The major contributions from Expo 86 Corporation are as follows:

	Contributions	
	Total Commitment ($000's)	As at March 31, 1987 ($000,s)
Seawall construction	8,500	8,500
Construction of B.C. Pavilion	22,730	22,730
Construction of Roundhouse	4,861	4,861
	36,091	36,091

Expo 86 Corporation also paid $5,785,000 to cover the cost of additional work it requested during the course of construction.

The Company purchased assets from Expo 86 Corporation totalling $1,800,000. This transaction was in accordance with prevailing trade terms.

15. Related party transactions - continued

(b) The Company has incurred and charged B.C. Pavilion Corporation, a wholly-owned subsidiary, total expenses of $7,445,319 to March 31, 1987 ($5,152,147 to March 31, 1986). This includes contributions amounting to $6,415,000 to March 31, 1987 ($4,610,000 to March 31, 1986) toward the construction of B.C. Pavilion.

(c) In the normal course of its operations, the Company acquired goods and services from the Province of British Columbia and certain Crown Corporations, predominantly under prevailing trade terms.

16. Agency agreement

Effective December 31, 1986, the Company entered into an Agency Agreement with Expo 86 Corporation wherein the Company provided management services to assist Expo 86 Corporation in the wind-up of its business affairs. In return, the Company obtained use of the Expo Centre until June 30, 1987.

17. Adjustment to provision for future costs

During fiscal 1987, the False Creek Development Plan was rescinded. This plan provided a basis for the provision for future costs. Since the Company's role in the future development of the False Creek Site is not firmly established, the unrealized portion of the provision for future costs was credited to the current year's operations.

18. Subsequent events

The Company assumed responsibility for the Vancouver Trade and Convention Centre's pre-operating activites, such as organizational and marketing expenses, effective April 1, 1986 and will assume responsibility for full operations effective July 1, 1987.

19. Contingencies

A suit has been filed against the Company with respect to a certain land sale negotiation. The outcome of the suit cannot presently be determined. It will be reflected, if applicable, in the accounts in the period of settlement.

20. Comparative figures

Certain 1986 amounts have been reclassified, where appropriate, to conform with the presentation adopted in 1987.

BRITISH COLUMBIA RAILWAY COMPANY

PEAT
MARWICK

Peat, Marwick, Mitchell & Co.
Chartered Accountants
2400 - 1055 West Georgia Street
P.O. Box 11150, Royal Centre
Vancouver, B.C. V6E 3P3
(604) 662-5500

AUDITORS' REPORT

To The Lieutenant Governor In Council
Province Of British Columbia

We have examined the consolidated balance sheet of British Columbia Railway Company as at December 31, 1986 and the consolidated statements of income and retained earnings and cash flow for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such test and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1986 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat, Marwick, Mitchell & Co.

Vancouver, British Columbia
Canada
March 2, 1987

Peat, Marwick, Mitchell & Co.
Chartered Accountants

BRITISH COLUMBIA RAILWAY COMPANY
CONSOLIDATED BALANCE SHEET
December 31
(Dollars in Thousands)

	1986	1985
ASSETS		
Current assets		
Cash	$ 712	10,454
Accounts receivable	51,027	53,539
Material and other items	30,451	35,181
	82,190	99,174
Property and equipment		
Road and buildings	1,076,404	1,043,446
Equipment	254,099	248,858
	1,330,503	1,292,304
Accumulated depreciation	247,069	219,996
	1,083,434	1,072,308
Dease Lake extension - Note 2	98,020	98,020
	1,263,644	1,269,502
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities		
Accounts payable	83,443	109,585
Current obligations on long-term debt	1,441	1,329
	84,884	110,914
Deferred income taxes	517	(1,621)
Long-term debt - Note 3	125,780	148,875
Minority interest - Note 4	200,000	200,000
Shareholder's equity		
Share capital - Note 5	257,688	257,688
Contributed surplus	510,716	510,716
Retained earnings	84,059	42,930
	852,463	811,334
Commitments - Note 6		
Contingent liabilities - Note 7		
	$1,263,644	1,269,502

On behalf of the Board

S. M. Horner M.C. Norris

S. M. Horner, Director H. C. Norris, Director

BRITISH COLUMBIA RAILWAY COMPANY
CONSOLIDATED INCOME AND RETAINED EARNINGS
For the year ended December 31
(Dollars in Thousands)

	1986	1985
Revenues	$ 313,447	294,600
Expenses		
Equipment	69,698	63,102
Operations	67,928	67,424
Road	46,460	38,468
Depreciation	32,359	30,425
Other	24,046	23,438
Government assistance - Note 8	(10,095)	(6,618)
	230,396	216,239
Railway operating income	83,051	78,361
Non-operating income (expense)		
Interest - Note 9	(13,687)	(18,442)
Other income	2,711	1,844
	(10,976)	(16,598)
Net income before deferred income taxes	72,075	61,763
Provision for deferred income taxes - Note 10	2,138	333
Net income before minority interest	69,937	61,430
Minority interest	18,500	18,500
Net income	51,437	42,930
Retained earnings, beginning of year	42,930	-
	94,367	42,930
Dividends	10,308	-
Retained earnings, end of year	$ 84,059	42,930

BRITISH COLUMBIA RAILWAY COMPANY
CONSOLIDATED CASH FLOW
For the year ended December 31
(Dollars in Thousands)

	1986	1985
Operating activities		
Net income	$ 51,437	42,930
Add (deduct)		
Items not affecting working capital		
Depreciation and amortization	32,359	30,425
Deferred income taxes	2,138	333
Net changes in non-cash working capital balances		
Accounts receivable	2,512	(13,935)
Material and other items	4,730	(3,378)
Accounts payable	(24,461)	26,307
Interest	13,687	18,442
Cash provided by operations	82,402	101,124
Investing activities		
Additions to property and equipment	(53,898)	(33,091)
Change in payables for equipment purchases	(1,681)	(2,464)
Government assistance for capital items	10,413	749
	(45,166)	(34,806)
Financing activities		
Issue of long-term debt	-	192,123
Repayment of long-term debt	(22,983)	(239,194)
Interest	(13,687)	(18,442)
	(36,670)	(65,513)
Dividends paid	(10,308)	-
Increase (decrease) in cash	(9,742)	805
Cash, beginning of year	10,454	9,649
Cash, end of year	$ 712	10,454

BRITISH COLUMBIA RAILWAY COMPANY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1986

1. SIGNIFICANT ACCOUNTING POLICIES

The accounting regulations prescribed by the Canadian Transport Commission for Canadian railways have been adopted to the extent that this is possible without submitting specific accounting policies and depreciation rates to the Commission for approval.

Basis of consolidation

The consolidated financial statements include the accounts of British Columbia Railway Company and its subsidiaries BC Rail Ltd. and BCR Properties Ltd. In these notes "company" refers to British Columbia Railway Company and its subsidiaries. All significant inter-company transactions are eliminated.

Class of business

The company provides a fully integrated rail freight service within British Columbia. Services other than hauling freight are not of sufficient size to warrant separate reporting.

Road property

New construction is recorded at cost net of Government grants. Abandoned or relocated sections are removed at average unit costs. Elements of track structure installed during planned programs are recorded at cost and the material replaced is removed at amounts which approximate average unit costs. Labour costs for programmed replacements are expensed as incurred.

All costs of constructing rail lines are capitalized to the date the line is certified operational by the British Columbia Ministry of Transportation and Highways. Capitalization of interest ceases and provision of depreciation commences on the date of certification.

Depreciation

Depreciation is provided for major categories of property and equipment on the straight-line basis at composite rates estimated to reduce the original cost to estimated salvage value over the average service lives of the classes. The group method is used for recording depreciation under which, on disposal, the original cost of assets retired less salvage value is charged against accumulated depreciation. No gain or loss on retirements, other than on accidental destruction of rolling stock and on disposal of land, is included in income. The original cost of assets less estimated salvage value is depreciated over the following number of years:

	Number of years
Grades, surfacing and tunnels	100
Rails	35
Ties	15
Ballast	25
Bridges	30 - 80
Locomotives and power units	25
Freight cars	33

Repairs

Repairs and non-programmed replacements of track structure are charged against current operations. Betterments and major track relocations are capitalized.

Material and supplies

Inventories of material and supplies are valued at the lower of average cost and net realizable value.

Government assistance

Grants directly related to the construction or rehabilitation of road property have offset related road property capital expenditures. Operating assistance has been deducted from the related expense accounts or included in revenue.

Income taxes

Income tax expense is computed on the basis of accounting income recorded by BC Rail Ltd. No taxes are currently payable as BC Rail Ltd. intends to claim certain amounts for income tax purposes in excess of those recorded in the accounts. British Columbia Railway Company and BCR Properties Ltd. are exempt from Canadian federal and provincial income taxes.

Transactions in foreign currency

Transactions originating in foreign currency are translated at the approximate exchange rates prevailing at the dates of the transactions. Assets and liabilities denominated in foreign currency at the balance sheet date are translated to equivalent Canadian amounts at the current rate of exchange.

Leases

Certain long-term lease transactions relating to the financing of equipment are accounted for as purchases. The capital lease obligations reflect the present value of future minimum rental payments discounted at the interest rate implicit in the leases. The capitalized values of depreciable assets are generally depreciated over the related lease terms in equal annual amounts. Costs of all other leases are charged against operations as incurred.

2. DEASE LAKE EXTENSION

These costs consist of charges relating to the uncompleted Dease Lake extension. Construction was suspended in 1977 and there are no commitments to continue. In the event any portion of this extension is abandoned, the cost less any value recovered will be written off at that time.

3. LONG-TERM DEBT

Long-term debt outstanding, less current maturities, consists of the following:

	1986	1985
Sinking fund bonds and debentures payable to the Province of British Columbia (the Province)		
11% due June 1995	$25,000,000	$25,000,000
10.99% due August 2005	24,490,000	24,490,000
	49,490,000	49,490,000
Less sinking fund	199,000	-
	49,291,000	49,490,000
Bond payable to the Province 10.75% due February 1990	25,000,000	25,000,000
Capital lease obligations - Notes 6 and 12	42,137,000	43,327,000
	116,428,000	117,817,000
Deduct current portion	1,441,000	1,329,000
	114,987,000	116,488,000
Notes payable to the Province	10,793,000	32,387,000
	$125,780,000	148,875,000

The notes payable to the Province are arranged under a borrowing agreement between British Columbia Railway Company and the Province. The present notes outstanding bear interest at rates between 8.11% and 8.43%.

4. MINORITY INTEREST

The minority interest consists of 8,000,000 series 1-A first preferred shares with a par value of $25 each issued by BC Rail Ltd. These shares are designated as $2.3125 cumulative, redeemable and retractable.

BC Rail Ltd. must make all reasonable efforts in each quarter to purchase for cancellation in the open market three-quarters of 1% of the series A preferred shares outstanding at the beginning of the quarter at a price not to exceed $25 per share and all transaction costs. If it is unable to fulfill its obligation in any calendar quarter the obligation will carry over only to the successive calendar quarters of the same calendar year and will thereafter be extinguished. During 1986 the company was unable to purchase shares at a price not exceeding $25 per share.

5. SHARE CAPITAL

Authorized

10,000,000 shares with a par value of $100 each.

Issued

2,576,885 shares are outstanding and held by the Province.

As all of the shares are held by the Province earnings per share has not been provided.

6. COMMITMENTS

The company has significant lease commitments for rolling stock and additional minor lease commitments for equipment and real estate which expire at various dates prior to the year 2000. Certain of these leases transfer substantially all of the benefits and risks of ownership to the company and are accounted for as capital assets.

The following is a schedule of future minimum rental payments at December 31, 1986 required under non-cancellable leases that have terms in excess of one year.

	Capital leases	Operating leases
1987	$6,555,000	16,299,000
1988	6,555,000	15,851,000
1989	6,555,000	15,441,000
1990	6,555,000	13,865,000
1991	6,555,000	12,385,000
Later years	56,246,000	37,191,000
Total minimum lease payments	89,021,000	111,032,000
Less		
Executory costs	(4,093,000)	
Imputed interest	(42,791,000)	
Present value	$42,137,000	

Assets under capital leases recorded in the property and equipment accounts as at December 31, 1986 are as follows

Equipment	$46,597,000
Accumulated depreciation	11,326,000
	$35,271,000

As at December 31, 1986 the company had outstanding purchase commitments for the acquisition of material and equipment amounting to $10,000,000.

7. CONTINGENT LIABILITIES

The company is contingently liable with respect to pending litigation and claims which arose in connection with construction of the Tumbler Ridge rail line and in the normal course of business. In the opinion of management any liability that may arise will be capitalized or would not have a material adverse effect on future income.

8. GOVERNMENT ASSISTANCE

Government assistance was as follows:

	1986	1985
Carried forward from previous year	$ 239,000	1,031,000
Contributions during the year		
From the Province		
Fort Nelson extension		
Operating	4,500,000	3,456,000
Rehabilitation	6,599,000	49,000
Passenger operation	2,400,000	2,100,000
Passenger car modernization	527,000	170,000
Other	635,000	800,000
	14,661,000	6,575,000
From the Government of Canada		
Grain transportation	2,769,000	879,000
Rail line rehabilitation	6,250,000	-
Rail line electrification	125,000	-
	23,805,000	7,454,000
	24,044,000	8,485,000
Applied as follows		
Revenue	2,769,000	879,000
Operating expenses	10,095,000	6,618,000
Property and equipment	10,413,000	749,000
	23,277,000	8,246,000
Carried forward to following year	$ 767,000	239,000

9. INTEREST EXPENSE

Interest expense was as follows:

	1986	1985
Interest on long-term debt and notes to the Province	$9,675,000	14,323,000
Less		
Sinking fund earnings	8,000	-
Interest earned on temporary investments	1,077,000	1,150,000
	1,085,000	1,150,000
	8,590,000	13,173,000
Interest on capital lease obligations	5,097,000	5,269,000
Net interest	$13,687,000	18,442,000

10. INCOME TAXES

The effective tax rate differs from the rate of 53.8% applicable to British Columbia companies because the net income of British Columbia Railway Company and BCR Properties Ltd. is exempt from federal and provincial income taxes. The net income before taxes of BC Rail Ltd., which was $3,974,000 (1985 - $629,000), is subject to federal and provincial income taxes.

11. PENSION PLAN

The majority of the company's employees participate in a contributory pension plan and are entitled to limited vested rights prior to retirement. An actuarial valuation as at May 31, 1986 disclosed that the plan was fully funded.

12. RELATED PARTY TRANSACTIONS

Related party information not included elsewhere in the Notes to financial statements is presented below.

First preferred shares of BC Rail Ltd. and certain capital lease obligations are guaranteed by the Province. The Ministry of Finance of the Province acts as fiscal agent in the administration of the debt and the Superannuation Commission of the Province administers the company pension plan. Fees are charged for both of these services.

Except as described in Note 10, the company is subject to all taxes levied by the Province other than property and capital taxes. All other transactions between the company and the Province are at terms no more or less favourable than those with unrelated parties.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Regional Hospital Districts
Financing Authority, and

To the Minister of Finance and Corporate Relations
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Regional Hospital Districts Financing Authority as at 31 March 1987 and the statements of financing and lending activities and changes in sinking funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1987 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of accounting for the amortization of discounts and premiums on sinking fund investments as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
15 June 1987

EXHIBIT A

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1987

ASSETS

	1987	1986
Loans receivable (note 4)	$ 949,530,157	$ 944,267,885
Less: Sinking funds (note 6)	267,010,026	263,692,112
	682,520,131	680,575,773
Accrued interest receivable	33,411,053	32,293,464
	$ 715,931,184	$712,869,237

LIABILITIES

	1987	1986
Term debt (note 5)	$1,022,886,157	$974,123,885
Less: Sinking funds (note 6)	267,010,026	263,692,112
Investments (note 7)	73,356,000	29,856,000
	340,366,026	293,548,112
	682,520,131	680,575,773
Accrued interest payable	33,411,053	32,293,464
	$ 715,931,184	$712,869,237

The eight accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

Philip G. Halkett, Secretary

EXHIBIT B

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Funds generated from		
Interest on loans receivable	$ 108,987,210	$ 107,862,775
Interest on investments	3,407,358	2,024,793
Debentures issued	49,965,000	14,074,000
Repayment of loans receivable	1,202,728	1,039,073
Investments at par transferred from sinking funds (note 7)	43,500,000	12,920,000
	$ 207,062,296	$ 137,920,641
Funds applied to		
Interest on term debt	$ 112,394,568	$ 109,887,568
Loans issued	49,965,000	14,074,000
Repayment of term debt	1,202,728	1,039,073
Loans receivable discharged (note 7)	43,500,000	12,920,000
	$ 207,062,296	$ 137,920,641

EXHIBIT C

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Increase		
Instalments	$ 25,093,217	$ 25,437,306
Investment income	28,065,843	25,585,115
	53,159,060	51,022,421
Decrease		
Funds management fees (note 6)	183,827	172,869
Transfer of excess assets of certified sinking funds to the Hospital Districts (note 7)	8,367,578	2,663,679
Investments transferred to the Authority - at cost (note 7)	40,563,650	11,051,809
Accrued interest on investments transferred to the Authority	726,091	243,112
	49,841,146	14,131,469
Net increase in Sinking Funds	3,317,914	36,890,952
Sinking Funds, Beginning of Year	263,692,112	226,801,160
Sinking Funds, End of Year	$ 267,010,026	$263,692,112

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

1. The Authority

The Authority was established by the Hospital District Finance Act, R.S.B.C. 1979, Chapter 179, as amended. Section 2 of the Act states that the purpose of the Authority is: "to assist in the financing of hospital projects, medical and health facilities, community human resources and health centres, and any other community, regional or Provincial facilities for the social improvement, welfare and benefit of the community or the general public good, approved by the Minister of Health".

The Authority provides assistance by making loans to Regional Hospital Districts and the Health Facilities Association. These loans are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself.

2. Significant accounting policies

a) Sinking fund investments

i) Short-term investments are carried at cost of acquisition.

ii) Units in Province of British Columbia Pooled Investment Portfolios are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value. Income attributed to the units represents the Authority's share of interest earned by the Portfolio and is realizable by the Authority upon the sale of units.

iii) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a constant yield basis over the term of the investments.

b) Certification of sinking funds and loans discharged

Investments transferred to the Authority from the certified sinking funds (see Note 7) are recorded at par value. They are shown as a reduction of debt, as the specific purpose of these investments is essentially the same as that of a sinking fund.

3. Change in accounting policy

In the year ended 31 March 1986 and prior years, discounts and premiums on sinking fund long-term investments were amortized on a straight-line basis. Discounts and premiums are now amortized on the basis described in Note 2(a)iii). This change in accounting policy has not been retroactively applied and comparative figures have not been restated due to the insignificant effect on the sinking funds balance.

As a result of this change, sinking funds investment income for the year ended 31 March 1987 and book values of sinking funds long-term investments held as at 31 March 1987 have both been decreased by $407,161.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

4. Loans receivable

Loans receivable of $906,138,000 (1986: $892,673,000) are redeemable in whole or part before maturity, on five months' notice, at the option of the Chairman of the Authority. Further loans receivable of $2,000,000 (1986: $2,000,000) are redeemable in whole or in part, after 1994, at the option of the Chairman of the Authority. The remaining loans receivable of $41,392,157 (1986: $49,594,885) are not redeemable before maturity.

5. Term debt

Held by:	1987	1986
Canada Pension Plan Investment Fund 6.62% to 17.51% debentures, due 1988 through 2007	$ 937,994,000	$888,029,000
Province of British Columbia Pension Funds 7.00% to 13.60% debentures, due 1987 through 1993	32,310,000	32,310,000
Province of British Columbia Boards, Agencies and Commissions 7.00% to 15.75% debentures, due 1987 through 2001	28,582,157	29,784,885
Province of British Columbia 6.79% to 7.45% debentures, due 1991 and 1992	12,000,000	12,000,000
General Public 11.375% debenture, due 1988	12,000,000	12,000,000
	$1,022,886,157	$974,123,885

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or part before maturity, on six months' notice, at the option of the Minister of Finance of Canada, subject to certain restrictions.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

5. Term debt (continued)

Debentures totalling $2,000,000 are redeemable in whole or in part, after 1994, at the option of the Authority.

Debentures maturing in the next five fiscal years are as follows:

1988	$23,392,157
1989	16,936,000
1990	18,920,000
1991	23,500,000
1992	22,928,000

Repayment of these debentures will be fully funded by investments or sinking fund assets, with the exception of serial debentures totalling $1,392,157 which will be fully funded by repayment of loans receivable.

Sinking fund instalments due in the next five fiscal years are as follows:

1988	$25,615,171
1989	22,011,637
1990	22,011,637
1991	22,011,637
1992	21,848,530

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on the debt of the Authority.

6. Sinking funds

	1987	1986
Cash and short-term investments	$ 10,560	$127,263,068
Units in Province of British Columbia Pooled Investment Portfolios (Market value $104,301,424)	103,891,838	
Long-term investments (Market value $167,243,477 1986: $136,447,331)	159,619,610	131,463,598
Accrued interest	3,533,396	5,503,019
	267,055,404	264,229,685
Less: Accounts payable	45,378	537,573
	$267,010,026	$263,692,112

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

6. Sinking funds (continued)

Long-term investments include $10,000,000 (1986: $10,000,000) par value of debentures issued by the Authority.

Sinking fund instalments received from the Hospital Districts in respect of the debt to the Authority, together with the investment income earned thereon, are set aside in sinking funds maintained by the Trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of the Hospital Districts' debt and in turn, for the retirement of the debt of the Authority at maturity.

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

7. Investments

	1987			1986
	Book Value	Unamortized Discount	Par Value	Par Value
British Columbia Hydro and Power Authority Notes 6.62% to 6.92%, due 1988 to 1989, inclusive	$15,697,776	$ 1,238,224	$16,936,000	$16,936,000
Province of British Columbia Notes 6.79% to 8.33%, due 1989 to 1993, inclusive	52,663,384	3,756,616	56,420,000	12,920,000
	$68,361,160	$ 4,994,840	$73,356,000	$29,856,000

Total 1987 amortization of discount on the above investments was $ 1,398,517 (1986: $1,169,916).

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

7. Investments (continued)

Under Section 8.1 of the Hospital District Finance Act, where a security is held by the Authority, and the Minister of Finance and Corporate Relations certifies that the assets of the related sinking fund are sufficient to meet all obligations respecting the payment of principal and interest under the security, the body who issued the security shall transfer the assets in the sinking fund to the Authority.

Upon transfer of the assets, the debt of the body is discharged, subject to conditions contained in the Minister's certificate. Where the Minister certifies that the assets of the sinking fund exceed what is required to meet the obligations of the security, the Authority shall pay the excess to the body who issued the security.

During the year ended 31 March 1987, loans receivable totalling $43,500,000 (1986: $12,920,000) were discharged. Investments with a cost of $40,563,650 (1986: $11,051,809) and a par value of $43,500,000 (1986: $12,920,000) were transferred from the sinking funds to the Authority. These investments have identical interest rates and maturity dates to the loans receivable they are replacing. They will be held until maturity and will be used to finance interest payments and capital repayment of the Authority's corresponding debt.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on $16,936,000 (1986: $16,936,000) of the notes held by the Authority.

8. Comparative figures

Certain 1986 comparative figures have been reclassified to conform to the presentation adopted in 1987.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia School Districts Capital Financing Authority, and

To the Minister of Finance and Corporate Relations
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia School Districts Capital Financing Authority as at 31 March 1987 and the statements of financing and lending activities and changes in sinking funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1987 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of accounting for the amortization of discounts and premiums on sinking fund investments as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
29 June 1987

EXHIBIT A

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1987

ASSETS

	1987	1986
Loans receivable (note 4)	$1,301,810,450	$1,297,134,350
Less: Sinking funds (note 6)	466,814,609	427,870,698
	834,995,841	869,263,652
Accrued interest receivable	47,306,869	47,855,202
	$ 882,302,710	$ 917,118,854

LIABILITIES

	1987	1986
Term debt (note 5)	$1,516,936,693	$1,551,572,250
Less: Sinking funds (note 6)	466,814,609	427,870,698
Investments (note 7)	215,126,243	254,437,900
	681,940,852	682,308,598
	834,995,841	869,263,652
Accrued interest payable	47,306,869	47,855,202
	$ 882,302,710	$ 917,118,854

The nine accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

Philip G. Halkett, Secretary

EXHIBIT B

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Funds generated from		
Interest on loans receivable	$140,050,631	$139,102,923
Interest on investments	15,607,958	16,951,878
Debentures issued	42,707,000	16,223,000
Matured investments	72,596,000	16,743,600
Repayment of loans receivable		1,181,100
Investments at par transferred from sinking funds (note 7)	37,155,000	67,718,000
	$308,116,589	$257,920,501
Funds applied to		
Interest on term debt	$155,658,589	$156,054,801
Loans issued	42,707,000	16,223,000
Repayment of term debt	72,596,000	17,924,700
Loans receivable discharged (note 7)	37,155,000	67,718,000
	$308,116,589	$257,920,501

EXHIBIT C

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Increase		
Instalments	$ 34,046,620	$ 34,491,463
Investment income	44,386,728	42,886,537
	78,433,348	77,378,000
Decrease		
Funds management fees (note 6)	263,197	244,782
Transfer of excess assets of certified sinking funds to the School Districts (note 7)	4,271,889	7,296,596
Investments transferred to the Authority - at cost (note 7)	34,305,880	56,937,958
Accrued interest on investments transferred to the Authority	648,471	1,256,178
	39,489,437	65,735,514
Net increase in Sinking Funds	38,943,911	11,642,486
Sinking Funds, Beginning of Year	427,870,698	416,228,212
Sinking Funds, End of Year	$466,814,609	$427,870,698

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

1. The Authority

The Authority was established by the School District Capital Finance Act, R.S.B.C. 1979, Chapter 376, as amended. Section 2 of the Act states that "the purpose of the Authority is to lend money to boards of school trustees of the school districts created under the School Act to finance their capital expenditures".

The loans made by the Authority to School Districts are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself, except as described in Note 8.

2. Significant accounting policies

a) Sinking fund investments

i) Short-term investments are carried at cost of acquisition.

ii) Units in Province of British Columbia Pooled Investment Portfolios are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value. Income attributed to the units represents the Authority's share of interest earned by the Portfolio and is realizable by the Authority upon the sale of units.

iii) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

b) Foreign currency translation

Assets and liabilities denominated in foreign currency have been translated to Canadian dollars at the rate prevailing at the balance sheet date.

Unrealized gains and losses arising on foreign currency translation are not deferred and amortized as they are fully offsetting and have no effect on the net financial position of the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

2. Significant accounting policies (continued)

c) Certification of sinking funds and loans discharged

Investments transferred to the Authority from the certified sinking funds (see Note 7) are recorded at par value. They are shown as a reduction of debt, as the specific purpose of these investments is essentially the same as that of a sinking fund.

3. Change in accounting policy

In the year ended 31 March 1986 and prior years, discounts and premiums on long-term investments were amortized on a straight-line basis. Discounts and premiums are now amortized on the basis described in Note 2(a)iii). This change in accounting policy has not been retroactively applied and comparative figures have not been restated due to the insignificant effect on the sinking funds balance.

As a result of this change, sinking funds investment income for the year ended 31 March 1987 and book values of sinking funds long-term investments held as at 31 March 1987 have both been decreased by $934,811.

4. Loans receivable

Loans receivable of $ 1,213,212,000 (1986: $1,179,660,000) are redeemable in whole or in part before maturity, on five months' notice, at the option of the Chairman of the Authority. The remaining loans receivable of $ 88,598,450 (1986: $117,474,350) are not redeemable before maturity.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

5. Term debt

Held by:	1987	1986
Canada Pension Plan Investment Fund 6.40% to 17.51% debentures, due 1988 through 2007	$1,287,604,000	$1,244,897,000
Province of British Columbia 6.79% to 7.45% debentures, due 1988 through 1992	44,092,000	44,092,000
Province of British Columbia Pension Funds 5.875% to 12.75% debentures, due 1987 through 1993	67,453,825	70,891,390
Province of British Columbia Boards, Agencies and Commissions 5.875% to 11.00% debentures, due 1987 through 1996	35,602,182	37,903,086
General Public 5.1275% to 16.875% debentures, due 1987 through 1991	82,184,686	153,788,774
	$1,516,936,693	$1,551,572,250

Term debt includes U.S. $ 47,685,000 (1986: U.S. $67,685,000).

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or in part before maturity, on six months' notice, at the option of the Minister of Finance of Canada, subject to certain restrictions.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

5. Term debt (continued)

Debentures maturing in the next five fiscal years are as follows:

1988	$75,835,243
1989	24,418,000
1990	50,819,000
1991	60,855,000
1992	52,398,450

Repayment of these debentures will be fully funded by investments or sinking fund assets.

Sinking fund instalments due in the next five fiscal years are as follows:

1988	$34,729,775
1989	34,729,775
1990	34,729,775
1991	34,729,775
1992	32,852,591

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on the debt of the Authority.

6. Sinking funds

	1987	1986
Cash and short-term investments	$ 5,372,002	$197,079,592
Units in Province of British Columbia Pooled Investment Portfolios (Market value - $ 157,450,011)	157,237,384	
Long-term investments (Market value - $ 314,914,442 1986: $230,553,708)	297,258,388	222,134,352
Accrued interest	7,014,080	8,718,647
	466,881,854	427,932,591
Less: Funds management fees payable	67,245	61,893
	$ 466,814,609	$427,870,698

Long-term investments include $ 27,251,000 (1986: $23,280,200) par value of debentures issued by the Authority.

Sinking fund instalments received from the School Districts, together with the investment income earned thereon, are set aside in respect of their debt to the Authority, in sinking funds maintained by the Trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of School Districts' debt and in turn, for the retirement of the debt of the Authority at maturity.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

6. Sinking funds (continued)

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

7. Investments

	1987			1986
	Book Value	Unamortized Discount	Par Value	Par Value
British Columbia Buildings Corporation Notes 6.75% to 6.875%, due 1987	$ 15,385,305	$ 614,695	$ 16,000,000	$ 63,946,000
B.C. Hydro and Power Authority Notes 4.50% to 7.45%, due 1987 to 1989, inclusive	90,622,092	3,631,151	94,253,243	122,773,900
Province of British Columbia Notes 6.79% to 8.33%, due 1989 to 1993, inclusive	95,349,523	9,523,477	104,873,000	67,718,000
	$201,356,920	$13,769,323	$215,126,243	$254,437,900

Investments' book value includes U.S. $37,670,768 (1986: $55,294,944).

Investments' par value includes U.S. $38,185,000 (1986: $58,185,000).

Under Section 8.1 of the School District Capital Finance Act, where a security of a School Board is held by the Authority, and the Minister of Finance and Corporate Relations certifies that the assets of the related sinking fund are sufficient to meet all obligations respecting the payment of principal and interest under the security, the Board who issued the security shall transfer the assets in the sinking fund to the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

7. Investments (continued)

Upon transfer of the assets, the debt of the Board is discharged, subject to conditions contained in the Minister's certificate. Where the Minister certifies that the assets of the sinking fund exceed what is required to meet the obligations of the security, the Authority shall pay the excess to the School Board.

During the year ended 31 March 1987, loans receivable totalling $37,155,000 (1986: $67,718,000) were discharged. Investments with a cost of $34,305,880 (1986: $56,937,958) and a par value of $37,155,000 (1986: $67,718,000) were transferred from the sinking funds to the Authority. These investments have identical interest rates and maturity dates to the loans receivable they are replacing. They will be held until maturity and will be used to finance interest payments and capital repayment of the Authority's corresponding debt.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on the notes issued by British Columbia Buildings Corporation and B.C. Hydro and Power Authority.

8. Provision for recovery of exchange loss

In the fiscal year ended 31 March 1982, the Authority issued $9,500,000 in debentures denominated in United States dollars, and lent the proceeds to School Districts in Canadian dollars.

As at 31 March 1987 the debt payable expressed in Canadian dollars exceeds the corresponding loan receivable by $ 1,295,690 (1986: $2,171,590). Under the terms of the School District Capital Finance Act Section 3(1), all expenses incurred by the Authority are recoverable from the School Districts. Accordingly, provision has been made for the recovery of the exchange loss from the School Districts. This provision is included in loans receivable.

9. Comparative figures

Certain 1986 comparative figures have been reclassified to conform to the presentation adopted in 1987.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

Thorne Ernst & Whinney
Chartered Accountants

Third Floor, Royal Bank Building
707 Fort Street
Victoria, British Columbia, Canada
V8W 3G3

(604) 382-8251

AUDITORS' REPORT

To the Shareholder of
British Columbia Steamship Company (1975) Ltd.

We have examined the consolidated balance sheet of British Columbia Steamship Company (1975) Ltd. as at December 31, 1986 and the consolidated statements of income, deficit, contributed surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles set out in the Summary of Significant Accounting Policies applied, after giving retroactive effect to the change in the method of accounting for contributed surplus as described in note 1, on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney

January 21, 1987

Member of EW Ernst & Whinney International

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED BALANCE SHEET

ASSETS	December 31	
	1986	1985 (as restated, note 1)
CURRENT ASSETS		
Cash	$ 125,866	$ 113,871
Accounts receivable	54,282	72,562
Inventories	90,374	101,652
Prepaid expenses	56,989	57,653
	327,511	345,738
PROPERTY, PLANT AND EQUIPMENT (note 2)		
Vessel, equipment and leasehold improvements	8,537,014	8,412,390
Accumulated depreciation	4,460,066	3,967,264
	4,076,948	4,445,126
	$ 4,404,459	$ 4,790,864
LIABILITIES, CAPITAL STOCK, CONTRIBUTED SURPLUS AND DEFICIT		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 305,056	$ 243,214
Vessel lease payable (note 3)	1,936,529	1,936,529
Promissory notes and accrued interest payable (note 4)	6,012,675	4,946,253
Total liabilities	8,254,260	7,125,996
CAPITAL STOCK, CONTRIBUTED SURPLUS AND DEFICIT		
Capital stock		
5 Common shares (note 5)	5	5
Contributed surplus	5,684,094	6,053,467
Deficit	(9,533,900)	(8,388,604)
	(3,849,801)	(2,335,132)
	$ 4,404,459	$ 4,790,864

Commitments (note 6)

APPROVED BY THE BOARD:

Director

Director

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF INCOME

	Year ended December 31 1986	1985 (as restated, note 1)
Revenue		
Passengers	$ 4,148,486	$ 4,521,601
On-board services	2,895,873	2,929,565
Vehicles	600,626	547,184
Other	106,276	85,635
	7,751,261	8,083,985
Operating expenses		
On-board services		
Cost of sales	869,517	858,904
Operating expenses	1,063,737	989,048
	1,933,254	1,847,952
Ship operating expenses		
Deck	533,116	466,422
Engine room	702,998	606,696
Ship general	685,601	564,105
Fuel	1,091,306	1,367,636
Refit	900,300	672,947
Seattle terminal	805,240	767,094
Victoria terminal	380,853	346,695
	7,032,668	6,639,547
Income before non-operating expenses	718,593	1,444,438
Non-operating expenses		
Administration	613,576	648,957
Selling	548,890	654,745
Commissions	77,897	111,985
Interest	497,351	496,484
Depreciation, net of amortization of contributed surplus	126,175	142,966
	1,863,889	2,055,137
LOSS FOR THE YEAR	$ 1,145,296	$ 610,699

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF DEFICIT

	Year ended December 31	
	1986	1985
Deficit at beginning of year		
As previously reported	$10,235,467	$ 9,255,395
Adjustment of prior years' contributed surplus (note 1)	1,846,863	1,477,490
As restated	8,388,604	7,777,905
Loss for the year	1,145,296	610,699
DEFICIT AT END OF YEAR	$ 9,533,900	$ 8,388,604

CONSOLIDATED STATEMENT OF CONTRIBUTED SURPLUS

	Year ended December 31	
	1986	1985
Contributed surplus at beginning of year		
As previously reported	$ 7,900,330	$ 7,900,330
Adjustment of prior years' contributed surplus (note 1)	1,846,863	1,477,490
As restated	6,053,467	6,422,840
Amortization	369,373	369,373
CONTRIBUTED SURPLUS AT END OF YEAR	$ 5,684,094	$ 6,053,467

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended December 31 1986	1985 (as restated, note 1)
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Loss for the year	$(1,145,296)	$ (610,699)
Depreciation, which does not involve cash	126,175	142,966
Changes in non-cash operating working capital		
Accounts receivable	18,280	(23,667)
Inventories	11,278	(39,400)
Prepaid expenses	664	(7,287)
Accounts payable and accrued liabilities	61,842	25,158
	(927,057)	(512,929)
FINANCING		
Increase in promissory notes and accrued interest payable	1,066,422	732,413
INVESTMENTS		
Purchase of property, plant and equipment	(127,370)	(120,066)
INCREASE IN CASH POSITION	11,995	99,418
Cash position at beginning of year	113,871	14,453
CASH POSITION AT END OF YEAR	$ 125,866	$ 113,871

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1986

GENERAL

The company is incorporated under the Canada Business Corporations Act and its principal business activity is the operation of seasonal cruises between Seattle, Washington, and Victoria, British Columbia. During 1986, the operating season started on May 3 (1985 - May 9) and finished on October 12 (1985 - September 29).

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

These financial statements are prepared in accordance with generally accepted accounting principles except that contributed surplus recorded on the receipt of grants from the shareholder, the Province of British Columbia, used to fund asset acquisitions is being amortized to earnings at the same rate as the related assets are being depreciated.

Principles of consolidation

The consolidated financial statements include the accounts of the company and its wholly-owned subsidiary, British Columbia Steamship Company Inc.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation. The cost of 1981 major refurbishing of the vessel, "Princess Marguerite", was capitalized and is being depreciated on the straight-line basis over fifteen years. The original cost of the vessel had previously been depreciated to its 1979 scrap value. The leasehold improvements are depreciated on the straight-line basis over terms which range from four to ten years. Other property, plant and equipment are depreciated on the diminishing balance method at the annual rates indicated in note 2.

Refit

The company carries out an annual refit of the vessel in the off-season. These annual refit costs are an expense in the year incurred.

Translation of foreign currency

(i) Monetary assets and liabilities are translated into Canadian dollars at rates of exchange in effect at the year-end.

(ii) Property, plant and equipment are translated into Canadian dollars at average rates of exchange prevailing in the year in which assets were acquired.

(iii) Revenues and expenses are translated into Canadian dollars at the average rate of exchange for the year with the exception of depreciation, which reflects historic rates used for the related assets.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

1. CHANGE IN ACCOUNTING POLICY

Contributed surplus consists primarily of a grant made to the company by the shareholder, the Province of British Columbia, in 1981, in the amount of $7,700,000. The company has changed its method of accounting for the portion of contributed surplus used to fund asset acquisitions. Whereas this amount was formerly unamortized, it is now being amortized to earnings as depreciation is recorded on the related assets. This change has been applied retroactively and has decreased the amounts previously reported for contributed surplus and deficit by $1,846,863.

2. PROPERTY, PLANT AND EQUIPMENT

		1986			1985
	Rate	Cost	Accumulated depreciation	Net	Net
Vessel - T.E.V. "Princess Marguerite"		$6,977,196	$3,188,234	$3,788,962	$4,137,880
Automotive equipment	30%	21,594	19,841	1,753	2,503
Furniture and fixtures on shore	20%	23,532	18,303	5,229	6,225
Radio equipment	25%	50,766	42,166	8,600	10,378
Vessel equipment	20%	643,059	484,922	158,137	195,987
Tools	100%	7,535	7,535	-	-
Cutlery, china and linen	100%	33,156	33,156	-	-
Leasehold improvements					
- Victoria		104,977	103,762	1,215	18,625
- Seattle		562,147	562,147	-	73,528
Construction in progress		113,052	-	113,052	-
		$8,537,014	$4,460,066	$4,076,948	$4,445,126

The "Princess Marguerite" is shown as an asset of the company even though title rests with Her Majesty the Queen in Right of the Province of British Columbia. Operation of the company is dependent on government policy relating to availability of the vessel and funding of operations. A change in government policy affecting the services provided by the company would have a material impact on these financial statements, the effect of which is not determinable at this time.

3. VESSEL LEASE PAYABLE

$1,936,529 is payable to the British Columbia Ferry Corporation, a Crown Corporation, for the lease and other related costs of the motor vessel, "Victoria Princess", used during the 1980 operating season. Subsequent to December 31, 1986 the company will receive a grant from the shareholder, the Province of British Columbia, for the purpose of repaying this liability.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

4. PROMISSORY NOTES AND ACCRUED INTEREST PAYABLE

	1986	1985
Promissory notes	$ 5,972,508	$4,832,158
Accrued interest	40,167	114,095
	$ 6,012,675	$4,946,253

The promissory notes are payable to the shareholder, the Province of British Columbia, with interest at various rates ranging from 8.20% to 10.50%. Interest expense for the year on these promissory notes was $497,351 (1985, $496,484).

5. CAPITAL STOCK

The company is limited by its articles to issuing a maximum of 55,000 common shares.

6. COMMITMENTS

The company rents the terminal facilities in Seattle under a long-term lease which expires in 1987, the annual rental for which is $124,700 U. S. funds. The rental expense under this lease in the current period is $176,553 Canadian funds. Management is currently renegotiating this lease and expects to obtain terms and conditions similar to those under the current lease.

The company rents the terminal facilities in Victoria under long-term leases which expire in 1991 and 1994, the annual rental for which is $24,560.

The company is committed to operate a second vessel between Victoria and Seattle for the 1987 season. The "Vancouver Island Princess" (formerly the "Princess of Vancouver") is to be purchased from the British Columbia Ferry Corporation and is to undergo a refit before being put into service. The company is constructing additional terminal facilities in Victoria and making modifications to the Seattle terminal to accommodate the new vessel. The estimated total cost of the vessel acquisition, refit and terminal construction is $13.2 million and will be funded by a grant from the shareholder, the Province of British Columbia.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

SCHEDULE OF ON-BOARD SERVICES

	Year ended December 31 1986	1985
Catering services		
Revenue	$ 1,327,866	$ 1,383,002
Cost of sales	328,004	320,324
Operating expenses	651,818	605,217
Income	348,044	457,461
Lounges		
Revenue	442,458	498,874
Cost of sales	51,134	61,178
Operating expenses	203,048	187,487
Income	188,276	250,209
Newsstands		
Revenue	501,935	514,521
Cost of sales	248,065	276,350
Operating expenses	74,369	82,638
Income	179,501	155,533
Duty-free shop		
Revenue	494,462	374,887
Cost of sales	242,314	201,051
Operating expenses	79,691	64,136
Income	172,457	109,700
Dayrooms		
Revenue	129,152	158,281
Operating expenses	54,811	49,570
Income	74,341	108,711
TOTAL ON-BOARD SERVICES		
Revenue	2,895,873	2,929,565
Cost of sales	869,517	858,903
Operating expenses	1,063,737	989,048
Income	$ 962,619	$ 1,081,614

BRITISH COLUMBIA SYSTEMS CORPORATION

Thorne Ernst & Whinney
Chartered Accountants

Third Floor, Royal Bank Building
707 Fort Street
Victoria, British Columbia, Canada
V8W 3G3

(604) 382-8251

AUDITORS' REPORT

The Honourable Mel Couvelier
Minister of Finance and Corporate Relations
Province of British Columbia

We have examined the balance sheet of British Columbia Systems Corporation as at March 31, 1987 and the statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The comparative figures were reported on by other auditors.

Thorne Ernst & Whinney

May 25, 1987

BRITISH COLUMBIA SYSTEMS CORPORATION

BALANCE SHEET
(expressed in thousands)

ASSETS	March 31 1987	March 31 1986
CURRENT ASSETS		
Cash	$ 234	$ 2,034
Accounts receivable	3,694	10,344
Prepaid expenses	311	307
	4,239	12,685
FIXED ASSETS		
Land	6,917	6,917
Building	31,377	31,227
Computer and ancillary equipment (note 1)	32,270	29,130
Furniture and fixtures	1,868	1,886
Leasehold improvements	170	151
	72,602	69,311
Accumulated depreciation and amortization (note 1)	13,229	17,517
	59,373	51,794
OTHER ASSETS		
Deferred foreign exchange translation loss	-	628
Deferred bond discount and issue costs	196	-
	196	628
	$ 63,808	$ 65,107

APPROVED BY THE BOARD:

Director

Director

(see accompanying notes)

LIABILITIES	March 31 1987	March 31 1986
CURRENT LIABILITIES		
Note payable, Province of British Columbia (note 3)	$ 4,472	$ 2,000
Accounts payable and accrued liabilities	5,984	6,537
Contractual liability for computer and ancillary equipment (note 1)	9,908	98
Deferred revenue	215	486
Current portion of long-term debt (note 4)		
Lease capitalization	535	3,310
Other	929	16,491
	22,043	28,922
LONG-TERM DEBT (note 4)		
Lease capitalization	1,338	3,253
Other	37,850	23,068
Note payable	-	10,000
	39,188	36,321
RETAINED EARNINGS (DEFICIT) (note 6)	2,577	(136)
	$ 63,808	$ 65,107

(see accompanying notes)

BRITISH COLUMBIA SYSTEMS CORPORATION

STATEMENT OF INCOME AND RETAINED EARNINGS
(expressed in thousands)

	Year ended March 31 1987	 1986
Revenue		
Processing	$ 32,678	$ 37,221
Labour	2,534	2,559
Network	6,540	3,122
Services purchased for clients, net	2,178	1,026
Interest and other	1,996	1,515
	45,926	45,443
Expenses		
Employee	8,573	7,642
Equipment rental and maintenance (note 5)	8,101	6,903
Administrative and general	3,428	3,080
Depreciation and amortization	9,014	8,229
Interest on debt	8,536	10,058
Facilities management fees (note 9)	5,561	6,823
	43,213	42,735
NET INCOME (note 6)	2,713	2,708
Deficit at beginning of year	(136)	(2,844)
RETAINED EARNINGS (DEFICIT) AT END OF YEAR	$ 2,577	$ (136)

(see accompanying notes)

BRITISH COLUMBIA SYSTEMS CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION
(expressed in thousands)

	Year ended March 31 1987	1986
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Net income	$ 2,713	$ 2,708
Items not involving cash		
Depreciation and amortization	9,340	8,361
Deferred foreign exchange translation loss	628	779
Deferred bond discount and issue costs	(196)	-
Loss (gain) on disposal of fixed assets	(302)	53
Change in non-cash operating working capital	5,822	1,363
	18,005	13,264
FINANCING		
Long-term debt reductions	(31,470)	(3,618)
Additions to long-term debt	16,000	1,996
Short-term borrowings, net of repayments	2,472	2,000
	(12,998)	378
INVESTMENTS		
Additions to fixed assets	(23,511)	(7,928)
Proceeds from disposal of fixed assets	6,894	299
Change in contractual liability for computer and ancillary equipment	9,810	(5,743)
	(6,807)	(13,372)
INCREASE (DECREASE) IN CASH POSITION	(1,800)	270
Cash position at beginning of year	2,034	1,764
CASH POSITION AT END OF YEAR	$ 234	$ 2,034

(see accompanying notes)

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1987

GENERAL

The British Columbia Systems Corporation is incorporated as a Crown Corporation of the Province of British Columbia under the System Act R.S.B.C. 1979, to advance the effective and efficient use of information systems in government, by providing shared computer processing, data communication and other professional services. In 1987, the Corporation received 91% of its revenues from Provincial Government Ministries, with the balance from other Government entities.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Statement presentation

As prescribed by Section 9(6) of the System Act, the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles.

Accrual accounting

The accrual method of accounting is used in the preparation of these financial statements. Accordingly, revenues are recorded in the period they are earned and expenditures are recorded in the period they are incurred.

Fixed assets

The Corporation leases some of its computer equipment. Certain of these leases, however, transfer the benefits and risks incident to ownership to the Corporation. In such cases, as more fully described in notes 1 and 4, the leases have been capitalized.

The cost of fixed assets is depreciated and amortized over their estimated useful lives as follows:

Building	Over forty years on a straight-line basis
Building plant and equipment	Over twenty years on a straight-line basis
Computer mainframes	Over terms up to five years on an annuity basis
Other computer and ancillary equipment	Over three years on a straight-line basis
Furniture and fixtures	Over ten years on a straight-line basis
Leasehold improvements	Over terms of leases on a straight-line basis

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue recognition

Revenue from resource billing is recognized as the services are performed. Revenue from fixed price contracts for data processing services is recognized over the terms of the respective contracts.

Income taxes

The Corporation is exempt from Federal and Provincial income taxes.

Sinking funds

Payments made to sinking funds with respect to retirement provisions of the sinking fund bonds and debentures are netted against long-term debt until such time as the bonds or debentures are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking funds.

Amortization of other assets

Deferred bond discount and issue costs are amortized on a straight-line basis over the term of the debt.

1. FIXED ASSETS

(a) During the year, the Corporation acquired fixed assets and capitalized leases totalling $23,511,000 (computer and ancillary equipment - $23,280,000). The Corporation also disposed of fixed assets with a gross book value of $20,220,000 (computer and ancillary equipment - $20,140,000).

(b) Included in fixed assets is computer equipment arising from the capitalization of certain leases at a cost of $2,469,000 (1986 - $13,344,000). The related accumulated depreciation amounts to $868,000 (1986 - $6,937,000).

2. BORROWING AUTHORITY

Pursuant to Section 8(6) of the System Act, the Corporation may be advanced or borrow up to $65,000,000. In computing that amount, the aggregate net rentals payable by the Corporation under leases of personal property for a term exceeding one year shall be excluded.

3. NOTE PAYABLE, PROVINCE OF BRITISH COLUMBIA

This consists of a short-term note of $4,472,000 which bears interest at 7.25% and matures on April 2, 1987.

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT

(a) Lease capitalization

The minimum annual contractual obligations with respect to capitalized leases are as follows:

1988	$ 795,000
1989	874,000
1990	602,000
1991	102,000
	2,373,000
Less imputed interest at an average annual rate of 15.9%	500,000
Capitalized lease obligations	1,873,000
Less current portion	535,000
Long-term portion	$ 1,338,000

(b) Other

	Interest rate	Maturity date	Amount
Canada Pension Plan debentures			
Series 1	15.69%	2002	$14,007,000
Series 2	16.10%	2002	12,500,000
Province of British Columbia bond			
Series BCSC-M	9.00%	1992	16,000,000
			42,507,000
Less sinking funds on deposit with the Minister of Finance for British Columbia (1986 - $2,859,000)			3,728,000
			38,779,000
Less current portion			929,000
Long-term portion			$37,850,000

Mandatory sinking fund requirements in respect of the above debt for each of the next five years and thereafter are as follows:

	CPP S-1 & 2	Bond BCSC-M	Total
1988	$ 579,000	$ 350,000	$ 929,000
1989	579,000	350,000	929,000
1990	579,000	350,000	929,000
1991	579,000	350,000	929,000
1992	579,000	14,600,000	15,179,000
Thereafter	19,884,000	-	19,884,000
	$22,779,000	$16,000,000	$38,779,000

The Province of British Columbia has guaranteed the payment of principal and interest on all long-term debt issued by the Corporation.

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

5. TAPE CONVERSION PROJECT

In 1987 the Corporation made the decision to convert the majority of its reel tape storage devices to a more reliable cartridge system. A conversion project is under way which will be completed in 1988. The cost of the conversion, estimated at $550,000, has been fully provided for in these financial statements.

6. NET INCOME

Pursuant to Section 8(5) of the System Act, the Lieutenant-Governor in Council may, each fiscal year, on the recommendation of the Minister of Finance, direct the transfer to the Government of all or part of the net income for the current year or for previous years to the extent not previously so transferred.

7. LEASE COMMITMENTS

The Corporation leases some of its premises and computer equipment for periods of up to five years.

The minimum annual contractual obligations of non-cancellable leases are as follows (excluding amounts relating to capitalized leases):

1988	$ 370,000
1989	300,000
1990	165,000
1991	130,000
1992	25,000

8. PENSION AND SUPERANNUATION PLANS

Until the Corporation establishes a pension or superannuation plan, the Public Service Superannuation Act applies to the Corporation and its officers and employees. The Corporation is obliged to contribute to the Public Service Superannuation Fund.

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

9. FACILITIES MANAGEMENT CONTRACT

On October 1, 1986, the Corporation exercised a one-year renewal option on the Facilities Management Contract and subsequent to the year end, agreed to a further one-year extension of the contract.

Under the revised terms of the contract, the Corporation assumed direct responsibility for certain functions which resulted in the repatriation of twenty-nine positions from Hi-Tech Systems Ltd.

10. CONTINGENCIES

(a) At March 31, 1987, there are claims and potential claims against the Corporation in respect of management remuneration matters pertaining to prior years. The Corporation is unable to determine the extent of any liability, if any, which may result from these claims and potential claims.

(b) The Corporation is obligated under the Facilities Management Contract (note 9) to cover certain employee termination costs should the contract not be renewed. The Corporation is unable to determine the extent of any liability, if any, which may result from this obligation.

No liability has been reflected in these financial statements in respect of these contingent matters. Should a liability arise in the future, the expense will be charged to income in the period in which the settlement occurs.

11. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the method of presentation adopted in 1987.

Thorne Ernst & Whinney
Chartered Accountants

2500 - 1177 West Hastings Street
Vancouver, British Columbia, Canada
V6E 2L9

(604) 685-3511
Telex 04-55177

AUDITORS' REPORT

To the Members of the Board of Directors of
British Columbia Transit

We have examined the consolidated balance sheet of British Columbia Transit as at March 31, 1987 and the consolidated statements of revenue and expenditures and accumulated net revenue, contributed surplus and changes in financial position, and the statement of changes in regional transit funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of British Columbia Transit as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in note 2 to the consolidated financial statements applied on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney

May 29, 1987

Member of EW Ernst & Whinney International

BRITISH COLUMBIA TRANSIT

CONSOLIDATED BALANCE SHEET

	March 31 1987 ($000)	March 31 1986 ($000)
ASSETS		
CURRENT ASSETS		
Accounts receivable		
Province of British Columbia	$ 9,119	$ 6,832
Municipalities	20,132	9,667
Sundry	6,630	5,425
Mortgage receivable	2,381	-
Parts inventory	10,549	9,729
Prepaid expenditures	3,149	2,657
	51,960	34,310
10% MORTGAGE RECEIVABLE, due March 31, 1989	700	700
LONG-TERM DEBT SINKING FUND	20,645	11,961
FIXED ASSETS		
Land, buildings and equipment (note 4)	236,396	226,093
SkyTrain (notes 5 and 10)	999,352	1,015,960
Capital projects in progress (note 6)	54,140	35,905
	1,289,888	1,277,958
	$1,363,193	$1,324,929

	March 31 1987 ($000)	March 31 1986 ($000) (note 3)
LIABILITIES, EQUITY AND FUND BALANCES		
CURRENT LIABILITIES		
Cheques issued in excess of funds on deposit	$ 4,680	$ 1,739
Accounts payable and accrued liabilities	57,107	92,555
Payable to contractors	2,559	1,606
Notes payable (note 7)	378,028	393,803
Current portion of long-term debt	9,259	7,138
Current obligations under capital leases	5,666	4,902
	457,299	501,743
LONG-TERM DEBT (note 8)	514,095	424,485
OBLIGATIONS UNDER CAPITAL LEASES (note 9)	177,095	183,485
DEFERRED REVENUE	-	1,253
EQUITY		
Contributed surplus	212,444	211,780
Accumulated net revenue	2,260	2,183
	214,704	213,963
	$1,363,193	$1,324,929

CONTINGENT LIABILITIES (note 10)

REGIONAL TRANSIT FUNDS

	1987	1986
Cash and term deposits	$ 26,332	$ 11,219
Accounts receivable and accrued interest	2,247	2,268
	$ 28,579	$ 13,487

	1987	1986
Payable to British Columbia Transit	$ 18,443	$ 6,874
Fund balances	10,136	6,613
	$ 28,579	$ 13,487

APPROVED BY THE BOARD:

Director

Director

BRITISH COLUMBIA TRANSIT

CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURES AND ACCUMULATED NET REVENUE

	Year ended March 31 1987 ($000)	1986 ($000) (note 3)
Revenue		
Operations	$121,308	$ 88,335
Interest	1,575	-
	122,883	88,335
Expenditures		
Operations and maintenance	188,821	151,265
Administration	28,280	27,256
Interest on long-term debt	55,666	2,967
Interest on obligations under capital leases	18,772	7,336
Other interest	33,061	-
Depreciation and amortization	22,634	5,695
Property leases and taxes	5,116	3,108
	352,350	197,627
	(229,467)	(109,292)
Recoveries		
Contributions from the Province of British Columbia	119,530	72,781
Contributions from municipalities	63,891	34,369
Provincial grant - debt servicing assistance	43,958	-
Amortization of contributed surplus to offset depreciation charged on contributed assets	2,088	2,142
	229,467	109,292
NET REVENUE FROM TRANSIT OPERATIONS	-	-
Other		
Write-down of fixed assets to estimated net recoverable value	-	(2,979)
Realization of contributed surplus on disposal of contributed assets	2,433	170
Loss on disposal of fixed assets	(2,195)	(170)
Interest	-	875
Miscellaneous	(161)	673
	77	(1,431)
NET REVENUE (EXPENDITURES)	77	(1,431)
Accumulated net revenue at beginning of year		
As previously reported	4,468	3,614
Change in financial statement presentation (note 3)	(2,285)	-
As restated	2,183	3,614
ACCUMULATED NET REVENUE AT END OF YEAR	$ 2,260	$ 2,183

BRITISH COLUMBIA TRANSIT

CONSOLIDATED STATEMENT OF CONTRIBUTED SURPLUS (note 3)

	Year ended March 31	
	1987 ($000)	1986 ($000)
APPRAISAL INCREASE CREDITS		
Balance at beginning of year	$209,494	$217,452
Grant from the Province of British Columbia, being equal to interest on the $55,000,000 loan payable to the Province	-	5,500
Amount transferred to statement of revenue and expenditures and accumulated net revenue to offset depreciation charged on contributed assets	(2,088)	(2,142)
Reduction on reappraisal of contributed assets	-	(8,865)
Reduction on disposition of contributed assets	(10,682)	(2,450)
	196,724	209,495
OTHER CONTRIBUTED SURPLUS		
Balance at beginning of year	2,285	-
Increase on disposition of contributed assets	13,435	2,285
Provincial grants - debt servicing assistance of $43,958 (1986, nil) net of amount transferred to consolidated statement of revenue and expenditures and accumulated net revenue of $43,958 (1986, nil)	-	-
	15,720	2,285
BALANCE AT END OF YEAR	$212,444	$211,780

BRITISH COLUMBIA TRANSIT

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31	
	1987	1986
	($000)	($000) (note 3)
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Net revenue (expenditures)	$ 77	$ (1,431)
Items not involving cash		
Depreciation and amortization	22,634	5,695
Amortization of bond discount	634	633
Write-downs to estimated net recoverable value	-	2,979
Amortization of contributed surplus to offset depreciation charged on contributed assets	(2,088)	(2,142)
Realization of contributed surplus on disposal of contributed assets	(2,433)	(170)
Loss on disposal of fixed assets	2,195	170
	21,019	5,734
Changes in non-cash operating working capital		
Accounts receivable	(13,957)	9,036
Parts inventory	(820)	(1,124)
Prepaid expenditures	(492)	(687)
Accounts payable and accrued liabilities	(34,495)	(2,301)
Deferred revenue	(1,253)	(929)
	(29,998)	9,729
FINANCING		
Proceeds on capital leases of vehicles and equipment	-	90,947
Principal repayments on obligations under capital leases	(5,626)	(2,291)
Increase (decrease) in		
Notes payable	(15,775)	148,580
Long-term debt	91,097	67,402
Long-term debt sinking fund	(8,684)	(7,676)
Increase in mortgage receivable	(2,381)	-
	58,631	296,962
INVESTMENTS		
Proceeds from sale of fixed assets	13,697	1,989
Additions to		
Land, buildings and equipment	(9,133)	(9,407)
SkyTrain	-	(275,146)
Capital projects in progress	(36,138)	(24,241)
	(31,574)	(306,805)
INCREASE IN CASH DEFICIENCY	2,941	114
Cash deficiency at beginning of year	1,739	1,625
CASH DEFICIENCY AT END OF YEAR	$ 4,680	$ 1,739

BRITISH COLUMBIA TRANSIT

STATEMENT OF CHANGES IN REGIONAL TRANSIT FUNDS

			Total	
			Year ended March 31	
	Vancouver	Victoria	1987	1986
	($000)	($000)	($000)	($000)
FUND BALANCE AT BEGINNING OF YEAR	$ 5,263	$1,350	$ 6,613	$ 1,320
Revenue				
Gas tax	14,651	-	14,651	14,144
Non-residential property tax	28,759	-	28,759	8,089
Power levy	14,410	3,689	18,099	12,319
Interest earned	1,946	170	2,116	968
	59,766	3,859	63,625	35,520
	65,029	5,209	70,238	36,840
Contribution to shareable deficit	(57,199)	(2,903)	(60,102)	(30,227)
FUND BALANCE AT END OF YEAR	$ 7,830	$2,306	$10,136	$ 6,613

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1987

1. STATUS OF AUTHORITY

The Urban Transit Authority of British Columbia was created by the Province of British Columbia on June 29, 1978 under the Urban Transit Authority Act. The majority of the sections of the Act were brought into force by proclamation on July 20, 1978. During 1982 the title of the Act and the name of the Authority were changed to the British Columbia Transit Act and British Columbia Transit respectively. Effective June 1, 1985, the British Columbia Transit Amendment Act (No. 2), 1985 merged the Metro Transit Operating Company with British Columbia Transit. Pursuant to this Act, the Authority assumed all property, rights, debts and obligations as well as responsibility for all employees of Metro Transit Operating Company.

In accordance with the Vancouver and Victoria regional transit commission regulations, the Authority is responsible for the administration of all funds raised by certain tax levies. The financial position and changes during the year in these funds are set out in the Statement of Changes in Regional Transit Funds.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements are prepared in accordance with accounting principles appropriate for British Columbia Transit. These principles are in conformity with generally accepted accounting principles appropriate for commercial enterprises, with the exceptions identified in notes 2(c) and (f).

(a) Basis of presentation
These financial statements include the accounts of British Columbia Transit and its wholly-owned subsidiary, B.C. Transit Investments Ltd., and the SkyTrain Trust. No provision has been made for the minority interest in the SkyTrain Trust as the amount is not material.

(b) Parts inventory
Parts inventory is valued at the lower of cost and replacement value. Cost is determined using the average cost method. Certain parts inventory was acquired by the Metro Transit Operating Company from B.C. Hydro in 1980 at a nominal cost. At the time of their acquisition, this inventory was valued at their average cost to B.C. Hydro with the difference being credited to contributed surplus.

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed assets

Fixed assets have been recorded as follows:

(i) Fixed assets transferred from the Province of British Columbia in fiscal year 1980, at their appraised value at June 30, 1979.

(ii) Revenue vehicles acquired from B.C. Hydro pursuant to the Metro Transit Operating Company Act, at their appraised value at March 1, 1980.

(iii) Seabuses, the South Shore and North Shore Seabus Terminals, acquired from the Province of British Columbia, at appraised value. The appraisal of the Seabuses and the South Shore Seabus Terminal was at July 15, 1980. The appraisal of the North Shore Seabus Terminal land was at April 1, 1981 and the buildings and improvements were at June 30, 1981.

(iv) The trolley overhead system acquired from B.C. Hydro on January 1, 1984 at its nominal value of $1.

(v) Land, land improvements, buildings and equipment acquired from B.C. Hydro pursuant to the Metro Transit Operating Company Act, at appraised value. These appraisals were carried out at various dates between April 1, 1980 and April 1, 1982.

All appraisals are fair market value appraisals with the exception of the appraisal of other buildings and land improvements, which are appraised at depreciated replacement cost.

(vi) All construction and testing costs related to the SkyTrain have been capitalized. These costs include net interest expenditures as indicated in note 2(d), the costs incurred in testing the service reliability of the Vancouver/New Westminster phase of the SkyTrain system to March 31, 1986 and the remaining estimated net costs relating to this phase of the system.

(vii) All other fixed assets, at cost, including capitalized interest as indicated in note 2(d).

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed assets (Continued)

(viii) Depreciation and amortization are provided on the basis which results in a matching of these charges with the Authority's statutory power to recover the costs of the related assets through lease fees. All assets are depreciated over their estimated remaining useful lives.

(d) Capitalization of interest
Interest, incurred in connection with capital acquisitions from the date of advance of funds until the assets are placed in service for transit purposes, is capitalized. Interest of $3,276,000 was capitalized during the year ended March 31, 1987.

(e) Amortization of bond discounts
Bond discounts are amortized on a straight-line basis over the term of the debt.

(f) Amortization of contributed surplus
Contributed surplus (appraisal increase credits) is being amortized and reflected in net revenue at an amount equal to the depreciation charged on those assets for which the Authority does not have statutory power to obtain full recovery from operations.

3. CHANGE IN FINANCIAL STATEMENT PRESENTATION

In prior years the Authority segregated its assets, liabilities, revenues and expenditures into Asset Division and Operating Division. This form of presentation has been discontinued on a retroactive basis.

In connection with this change in financial statement presentation the Authority has redefined contributed surplus into two components: appraisal increase credits - representing the unamortized excess of recorded value of fixed assets over cost; and other contributed surplus - representing the value of all other contributions made to the Authority.

Due to this change in financial statement presentation, net revenue and accumulated net revenue have decreased and contributed surplus has increased by $2,285,000 from amounts previously reported for 1986.

This change did not affect any amounts recorded in the regional transit funds.

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

4. LAND, BUILDINGS AND EQUIPMENT

	1987			1986
	Carrying value ($000)	Accumulated depreciation and amortization ($000)	Net ($000)	Net ($000)
Land	$ 51,204	-	$ 51,204	$ 59,180
Land improvements	13,728	$ 577	13,151	7,918
Buildings	59,533	2,866	56,667	45,026
Revenue vehicles	55,871	18,630	37,241	38,937
Revenue vehicles under capital leases	77,002	8,156	68,846	71,758
Equipment	9,989	702	9,287	3,274
	$267,327	$30,931	$236,396	$226,093

5. SKYTRAIN

	1987 ($000)	1986 ($000)
Vehicles under capital lease	$ 125,109	$ 125,109
Trackwork and equipment	116,401	116,401
Construction		
Guideway	182,364	182,364
Stations	62,431	62,431
System wide	94,835	94,835
Property and rights-of-way	37,976	37,976
Design engineering and administration	202,461	202,461
Pre-build demonstration	3,275	3,275
Testing and commissioning	29,533	29,533
	854,385	854,385
Net interest expense	161,575	161,575
	1,015,960	1,015,960
Less accumulated depreciation and amortization	16,608	-
	$ 999,352	$1,015,960

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

6. CAPITAL PROJECTS IN PROGRESS

	1987 ($000)	1986 ($000)
Surrey extension	$48,018	$20,594
Surrey extension net interest expense	3,906	1,113
	51,924	21,707
Other	2,216	14,198
	$54,140	$35,905

7. NOTES PAYABLE

	1987 ($000)	1986 ($000)
Commercial paper with the Province of British Columbia	$378,028	$344,803
Notes payable	-	49,000
	$378,028	$393,803

In April and May, 1987, commercial paper aggregating $84,341,000 was repaid with the proceeds from debentures payable in 2007.

8. LONG-TERM DEBT

	1987 ($000)	1986 ($000)
Prime less .75% loan payable, Province of British Columbia, interest waived as a grant from the Province, principal due on completion of the long-term SkyTrain financing	$ 49,000	$ 55,000
15.54% Debenture, interest payable semi-annually, sinking fund instalments of $378,127 payable annually, due September 10, 2002	17,304	17,304
11.53% Debenture, interest payable semi-annually, sinking fund instalments of $551,348 payable annually, due May 10, 2003	25,231	25,231
11.37% Debenture, interest payable semi-annually, sinking fund instalments of $152,964 payable annually, due July 8, 2003	7,000	7,000
11.51% Debenture, interest payable semi-annually, sinking fund instalments of $164,130 payable annually, due August 10, 2003	7,511	7,511
Carried forward	106,046	112,046

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

8. LONG-TERM DEBT (continued)

	1987 ($000)	1986 ($000)
Brought forward	$106,046	$112,046
11.65% Debenture, interest payable semi-annually, sinking fund instalments of $218,520 payable annually, due November 10, 2003	10,000	10,000
12.60% Debenture, interest payable semi-annually, sinking fund instalments of $700,859 payable annually, due April 2, 2004	32,073	32,073
13.48% Debenture, interest payable semi-annually, sinking fund instalments of $1,295,649 payable annually, due May 10, 2004	59,292	59,292
13.70% Debenture, interest payable semi-annually, sinking fund instalments of $1,155,337 payable annually, due June 8, 2004	52,871	52,871
12.57% Debenture, interest payable semi-annually, sinking fund instalment of $142,009 payable annually, due April 10, 2005	36,790	36,790
12.15% Debenture, interest payable semi-annually, sinking fund instalment of $195,362 payable annually, due May 10, 2005	50,612	50,612
11.125% Bond payable, interest payable annually, sinking fund instalments of $1,841,450 payable annually, due December 1, 1998	50,000	50,000
8.75% Bond payable, interest payable annually, sinking fund instalments of $341,950 payable annually, due January 15, 2009	25,000	25,000
9.5% Debenture, interest payable semi-annually, sinking fund instalment of $141,098 payable annually, due August 8, 2006	6,457	-
9.54% Debenture, interest payable semi-annually, sinking fund instalment of $687,726 payable annually, due September 10, 2006	31,472	-
9.36% Debenture, interest payable semi-annually, sinking fund instalment of $248,916 payable annually, due October 10, 2006	11,391	-
9.64% Debenture, interest payable semi-annually, sinking fund instalment of $415,734 payable annually, due November 10, 2006	19,025	-
9.04% Debenture, interest payable semi-annually, sinking fund instalment of $628,289 payable annually, due November 10, 2006	28,752	-
	519,781	428,684
Less unamortized bond discount	10,427	11,061
Carried forward	509,354	417,623

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

8. LONG-TERM DEBT (Continued)

	1987 ($000)	1986 ($000)
Brought forward	$509,354	$417,623
12.25% Serial debenture, interest payable annually, principal repayments of $1,400,000 payable annually commencing January 31, 1991, with a final payment of $7,000,000 due January 31, 1996	14,000	14,000
	523,354	431,623
Less current portion	9,259	7,138
	$514,095	$424,485

Long-term debt totalling $484,781,000 is guaranteed by the Province of British Columbia.

During the year the Authority entered into an agreement whereby the Province of British Columbia agreed to make principal and interest payments on $275 million of the long-term debt, representing approximately 50% of the SkyTrain guideway and station construction cost. These payments aggregated $38,927,000 during 1987.

Sinking fund payments due in each of the next five years are approximately as follows ($000):

1988	$ 9,259
1989	9,259
1990	9,259
1991	10,659
1992	10,659

9. OBLIGATIONS UNDER CAPITAL LEASES

The obligations under capital leases, which mature at various dates from 1993 to 2006, represent the total present value of future minimum lease payments discounted at the interest rates implicit in the leases at the commencement of the lease term. These rates vary with prime and during the year ranged from 7.1% to 12.4%.

Obligations under capital leases totalling approximately $175,412,000 are guaranteed by the Province of British Columbia.

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

9. OBLIGATIONS UNDER CAPITAL LEASES (Continued)

The following is a schedule by year of approximate future minimum lease payments together with the balance of the obligations under capital leases as of March 31, 1987 ($000):

1987	$ 22,854
1988	22,854
1989	22,854
1990	22,854
1991	22,854
1992 - 2006	227,484
	341,754
Less amounts representing interest	158,993
Balance of obligations	$182,761

10. CONTINGENT LIABILITIES

British Columbia Transit is disagreeing with the supplier of the SkyTrain system on the interpretation of certain clauses of the purchase agreement. There are also a number of sub-contractor claims which have not yet been settled. The outcome of the negotiations relating to these matters cannot presently be determined. They will be reflected in the accounts in the period of settlement.

11. COMPARATIVE FIGURES

Certain figures for the prior year have been reclassified to conform with the presentation adopted in the current year.

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY TRUST FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Members of the Creston Valley Wildlife Management
Authority, and

To the Minister of Environment and Parks
Province of British Columbia:

I have examined the balance sheet of the Creston Valley Wildlife Management Authority Trust Fund as at 31 March 1987 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Fund as at 31 March 1987 and the results of its operations for the year then ended in accordance with the accounting principles set out in note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
5 June 1987

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

BALANCE SHEET

AS AT 31 MARCH 1987

	1987	1986
ASSETS		
Cash	$ 11,432	$ 21,896
Short-term investments	81,388	66,500
Accounts and accrued interest receivable	6,157	8,328
Inventory	12,059	8,873
Prepaid expenses	4,126	3,932
	115,162	109,529
Long-term investments (market value $189,856 - 1986 $157,667)	172,209	141,942
Fixed assets	1	1
	$287,372	$251,472
LIABILITIES		
Deferred revenue (note 3)	$ 2,168	$ 10,787
Refundable security deposits	4,517	1,707
Accrued expenses	4,578	1,082
	11,263	13,576
SURPLUS	276,109	237,896
	$287,372	$251,472

The accompanying notes are an integral part of these financial statements.

Approved by the Management Authority

D. McDonald - Chairman

A. Martell - Member

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
REVENUE		
Grants		
Province of British Columbia	$101,254	$100,000
Government of Canada	100,000	100,000
National Parks Centennial Citizen's Committee	13,428	-
Canadian National Sportsman's Shows	11,060	-
	225,742	200,000
Interest	27,756	26,628
Operations		
Permits and sundry	17,984	10,849
Wildlife centre	2,920	3,869
Donations	11,261	8,551
Campground	11,260	9,811
Publications and other sales	18,460	14,301
West Meadows	12,099	12,308
	73,984	59,689
	327,482	286,317
EXPENDITURE		
Administration and general	91,096	64,555
Wildlife centre	64,770	72,879
Public services and information	36,065	33,548
Habitat management	31,143	36,224
Special projects	24,488	-
Campground	16,608	20,188
Sales expense	13,748	12,823
West Meadows	7,356	5,309
Office furniture and equipment	2,556	593
Equipment and machinery	841	-
Buildings	598	441
	289,269	246,560
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR	38,213	39,757
SURPLUS - BEGINNING OF YEAR	237,896	198,139
SURPLUS - END OF YEAR	$276,109	$237,896

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

1. Trust Fund

The Creston Valley Wildlife Management Authority was established by the Creston Valley Wildlife Act. The Trust Fund is established by Section 20 of that Act and includes all funds of the Management Authority, except money appropriated by the legislature otherwise than by way of grants to the Trust Fund. All money of the Trust Fund is to be applied for wildlife conservation, management and development in the Creston Valley wildlife management area.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles, except as modified by notes c) and d) below. Significant accounting policies followed in the preparation of these financial statements are:

a) Inventory is valued at the lower of cost and net realizable value.

b) Long-term investments are recorded at cost with the discount amortized on a straight-line basis over the terms of the investments.

c) Fixed assets are expensed in the year of acquisition.

d) Donations are recorded on a cash basis.

3. Deferred Revenue

Deferred revenue consists primarily of the unspent portion of a grant from the National Parks Centennial Citizens' Committee, received in advance for the purpose of constructing an elevated trail. The construction has been completed, but certain public information and education commitments remain to be fulfilled.

4. Services Provided At No Cost

Certain administration and biological services are provided to the Authority by provincial and federal member agencies of the Authority at no cost.

5. Contingent Liability

A claim has been lodged with the Authority which may give rise to a future liability. Because the outcome of the claim is uncertain, no amount has been recorded in these financial statements. Should a liability arise with respect to this claim, it would be reflected in the accounts in th period of settlememt.

Thorne Ernst & Whinney
Chartered Accountants

6080-8171 Ackroyd Road
Richmond, British Columbia, Canada
V6X 3K1

(604) 270-6729

AUDITORS' REPORT

To the Trustees of
Discovery Foundation

We have examined the consolidated balance sheet of Discovery Foundation as at March 31, 1987 and the consolidated statements of operations, contributed equity and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Foundation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney

June 5, 1987

DISCOVERY FOUNDATION

CONSOLIDATED BALANCE SHEET

	March 31 1987	March 31 1986
ASSETS		
CURRENT ASSETS		
General cash	$ 401,473	$ 199,448
Segregated cash	-	102,600
Accounts receivable	451,426	357,384
Receivable from the Province of British Columbia (note 1)	825,633	164,267
Prepaid expenses	41,493	28,673
	1,720,025	852,372
VENTURE INVESTMENTS (note 2)	8,402,167	-
FUNDS APPROPRIATED FOR PACIFIC AQUACULTURE CENTRE (note 3)	89,096	3,028,664
INVESTMENT IN RESEARCH PARKS		
Willingdon	6,046,701	6,063,363
Simon Fraser University	2,908,723	2,922,219
The University of British Columbia	180,921	696,667
Pacific Aquaculture Centre	-	178,610
	9,136,345	9,860,859
Less accumulated depreciation	50,832	32,607
	9,085,513	9,828,252
FIXED ASSETS, less accumulated depreciation and amortization (note 4)	221,417	331,479
DEFERRED CHARGES, less accumulated amortization (note 5)	188,637	1,320,537
	$19,706,855	$15,361,304

APPROVED BY THE BOARD OF TRUSTEES:

Trustee

Trustee

	March 31 1987	1986
LIABILITIES AND CONTRIBUTED EQUITY		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 626,302	$ 738,636
Rent received in advance	207,612	188,006
Payable to Discovery Enterprise Program	-	171,004
	833,914	1,097,646
THE PROVINCE OF BRITISH COLUMBIA LOAN (note 6)	6,100,932	-
PACIFIC AQUACULTURE CENTRE DEVELOPMENT LOAN FUND (note 7)	89,096	3,028,664
CONTRIBUTED EQUITY	12,682,913	11,234,994
	$19,706,855	$15,361,304

CONTINGENCIES AND COMMITMENTS (note 9)
SUBSEQUENT EVENTS (note 10)

DISCOVERY FOUNDATION

CONSOLIDATED STATEMENT OF OPERATIONS

	Year ended March 31 1987	1986
Revenue		
Income from research parks	$2,162,893	$1,821,138
Registration fees and subscriptions	11,847	17,550
Contributions		
National Research Council	54,693	45,322
Science Council and DRIE	-	47,287
Venture investment returns	511,071	-
Interest	11,673	44,662
Gain on sale of investment	-	17,098
	2,752,177	1,993,057
Expenses		
Research parks		
Operations	1,437,241	1,338,036
Depreciation	170,625	152,390
Amortization of prepaid lease	1,131,900	1,007,987
Technology and innovation		
Publication, seminars and Industrial Research Assistance Program	140,715	132,185
Administration, planning and support		
Advertising, promotion and development	207,665	95,729
Bank charges and financing costs	19,235	14,729
Depreciation and amortization	40,960	38,399
Directors' fees and expenses	47,667	19,900
Insurance	53,131	18,915
Office expenses including rent	326,361	231,525
Professional consultants	195,731	99,979
Professional fees	175,678	54,936
Salaries and benefits	789,449	504,459
Travel, seminars and public relations	87,996	68,048
	4,824,354	3,777,217
Excess of expenses over revenue	2,072,177	1,784,160
Contribution from the Province of British Columbia	1,239,763	750,000
NET EXCESS OF EXPENSES OVER REVENUE	832,414	1,034,160
Venture capital		
Loss (gain) on investment dispositions	(54,788)	-
Investments written off	1,564,209	-
	1,509,421	-
OPERATING AND VENTURE CAPITAL LOSS	$2,341,835	$1,034,160

DISCOVERY FOUNDATION

CONSOLIDATED STATEMENT OF CONTRIBUTED EQUITY

	Year ended March 31 1987	1986
Contributed equity at beginning of year	$11,234,994	$12,188,295
Operating and venture capital loss	(2,341,835)	(1,034,160)
Allowance for doubtful venture investments	(2,232,387)	-
Pacific Aquaculture Centre contributions (reductions)	(178,610)	80,859
Contributions from the Province of British Columbia for investment in Discovery Enterprises Inc.	6,200,751	-
CONTRIBUTED EQUITY AT END OF YEAR	$12,682,913	$11,234,994

DISCOVERY FOUNDATION

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31	
CASH PROVIDED BY (USED FOR):	1987	1986
OPERATIONS		
Operating and venture capital loss	$(2,341,835)	$(1,034,160)
Items not involving funds		
Depreciation and amortization	1,343,485	1,198,776
Venture investments written off	1,564,209	-
Gain on venture investment disposition	(54,788)	-
Changes in non-cash operating working capital		
Accounts receivable	(94,042)	(69,687)
Receivable from the Province of British Columbia	(661,366)	180,097
Prepaid expenses	(12,820)	(7,954)
Accounts payable and accrued liabilities	(112,334)	38,683
Rent received in advance	19,606	(12,334)
Payable to Discovery Enterprise Program	(171,004)	-
	(520,889)	293,421
FINANCING		
Pacific Aquaculture		
Development loan	(2,939,568)	202,126
Contributions (reductions)	(178,610)	80,859
Province of British Columbia loan	6,100,932	-
Contributions toward Discovery Enterprises Inc.	6,200,751	-
	9,183,505	282,985
INVESTMENTS		
Recovery of investment in research parks		
Willingdon	16,662	(194,072)
Simon Fraser University	13,496	-
The University of British Columbia	515,746	(467,204)
Pacific Aquaculture Centre	178,610	(80,859)
Purchase of fixed assets	(83,298)	(44,076)
Reduction in funds appropriated for research park development	2,939,568	562,473
Venture investment activity		
Acquisition of investments	(12,861,013)	-
Capitalized interest on debentures	(341,195)	-
Repayments of investments and capitalized interest	901,835	-
Proceeds on disposal of share investments	156,398	-
	(8,563,191)	(223,738)
INCREASE IN CASH POSITION	99,425	352,668
Cash position at beginning of year	302,048	(50,620)
CASH POSITION AT END OF YEAR	$ 401,473	$ 302,048

Cash position is defined as general and segregated cash.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1987

GENERAL

The Foundation, organized in September 1979 under the provisions of the Society Act of British Columbia, is a registered charitable organization whose role is to spearhead joint efforts by industry, government and higher education in stimulating the growth of knowledge-based, advanced technology industries for the Province of British Columbia.

The Foundation operates as part of the Province's technology development network and the Board of Trustees provides a reservoir of influence and expertise in the development of a bridge between basic research and commercial application. The core tools to create and maintain a continuing development program reside with the Foundation's four major divisions:

(a) Discovery Parks Incorporated, a wholly-owned subsidiary (acting as agent for the Foundation) which manages and develops the research parks, including the operation of the multi-tenant "incubator" building at the Willingdon site;

(b) Discovery Innovation Centre, an internal division of the Foundation which provides a counselling and referring service for innovators to help them, and small companies, assess the scientific and commercial viability of their particular innovation;

(c) Discovery Technology Division, an internal division of the Foundation which functions as a broker and facilitator in the provision of information by maintaining day-to-day working relations with universities, science and technology institutions, and corporations in Canada and abroad and also by its newsletter publications; and

(d) Discovery Enterprises Inc., a wholly-owned subsidiary which operates a venture capital program, injecting both seed money and guidance into high-technology enterprises.

These consolidated financial statements also include the accounts of 272319 B.C. Ltd. and its subsidiary company, 3112 Investments Ltd., which has been inactive since incorporation.

Discovery Enterprises Inc. is a new wholly-owned subsidiary and has not been consolidated in the past. The comparative figures do not include similar amounts.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Depreciation and amortization

Fixed assets are stated at cost with depreciation and amortization provided as follows:

(a) Furniture and fixtures are depreciated over their estimated useful lives using the declining-balance method at an annual rate of 20% from month of purchase.

(b) Leasehold improvements are amortized using the straight-line method over the term of the lease plus one renewal period.

(c) The parking lot is depreciated over its estimated useful life using the declining-balance method at an annual rate of 8% from month of completion.

Investment in research parks

Costs related directly to the site development of the research parks are capitalized. Included in this capitalization are property taxes on non-operating building sites net of government assistance received, if any. Depreciation is provided on building sites which are operational on a straight-line basis over 40 years.

Government assistance

Discovery Foundation receives capital and operating grants from the Province of British Columbia. The capital grant is recorded as a reduction of investment in research parks. The operating grant is recorded as a contribution toward the excess of expenses over revenue.

Valuation of venture investments

Venture investments are recorded at the lower of cost, which includes capitalized debenture interest, and net realizable value. The net realizable value of equity investments which are publicly traded is based on the quoted market price at the balance sheet date. The determination of net realizable value of debenture investments and equity investments which are not publicly traded is dependent upon management's assessment of whether a write-off or allowance is required.

Venture investments are written off when determined by management to be uncollectible or without value.

An allowance for doubtful investments, an estimate based on management's judgment of the financial condition of each investee, recognizes the high risks of venture capital investments in advanced technological projects even though events may not have occurred which specifically indicate an investment loss.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue recognition

Venture investment returns consist of interest on short-term investments and capitalized debenture interest, which are recognized on the accrual basis; other debenture interest, dividends and royalties, which are recognized on the cash basis to reflect the greater risk associated with these venture investments; and gains/losses on investments, which are recognized only upon actual disposition.

1. RECEIVABLE FROM THE PROVINCE OF BRITISH COLUMBIA

Included in the total receivable is an amount of $239,763 representing the final instalment under the conditional operating grant funding agreement (the "agreement") for the fiscal year ended March 31, 1987. This amount is $82,408 less than the final instalment of $322,171 requested in November, 1986 and received subsequent to the year end. Upon receipt of appropriate notice, repayment of $82,408 to the Province of British Columbia is required under the terms of the agreement.

Under the provisions of an agreement dated April 1, 1986 between the Province of British Columbia, Discovery Foundation and Discovery Enterprises Inc. (see note 6), the Province of British is required to provide funding at the end of each fiscal year for amounts which have been committed to investment in successful applicants by Discovery Enterprises Inc. but which were undisbursed at year end. The balance of $585,870 receivable from the Province of British Columbia is the amount of these undisbursed commitments that exceed the cash on hand near year end. Funds received and subsequently disbursed under the commitment form an addition to the venture investment portfolio. Funds received which are not subsequently disbursed must be repaid to the Province of British Columbia within 180 days of original receipt.

2. VENTURE INVESTMENTS

(a) Venture investments are held in the following form:

Debt (includes capitalized interest on debenture)	$ 4,422,137
Equity	6,212,417
	10,634,554
Less provision for doubtful investments	2,232,387
	$ 8,402,167

Included in the equity investments above are publicly traded shares of investee companies with a cost of $400,000 (market value $999,236).

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. VENTURE INVESTMENTS (Continued)

(b) During the year, venture investments increased as follows:

Purchased on incorporation	$6,200,751
Additions	
Investments acquired	6,660,262
Debenture interest capitalized	341,195
Reductions	
Repayments	(901,835)
Disposition, at cost	(101,610)
Write-offs	(1,564,209)
Allowance for doubtful investments	(2,232,387)
	$8,402,167

3. FUNDS APPROPRIATED FOR PACIFIC AQUACULTURE CENTRE

As at March 31 1987, the Foundation held cash which was originally committed to the development of the Pacific Aquaculture Centre but which is now committed for repayment to the Province of British Columbia under the terms of an agreement executed during the year. The amount of funds held is $89,096 (1986, $3,028,664).

4. FIXED ASSETS

	1987			1986
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
Furniture and fixtures	$176,042	$ 57,199	$118,843	$ 68,980
Leasehold improvements				
Discovery Foundation premises	93,253	89,248	4,005	28,037
Tenant space	499,370	472,044	27,326	157,024
Parking lots	86,205	14,962	71,243	77,438
	$854,870	$633,453	$221,417	$331,479

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

5. DEFERRED CHARGES

Deferred charges consist of prepaid rent which arose on sale and leaseback of the Foundation's multi-tenant facility at Willingdon during the year ended March 31, 1983. The balance of the prepaid rent is being amortized on the sinking-fund basis over the remaining term of the lease, expiring May 31, 1987. A proposed extension of the lease will be executed when the applicable financial assistance from the Province of British Columbia is secured.

6. THE PROVINCE OF BRITISH COLUMBIA LOAN

Discovery Foundation, Discovery Enterprises Inc. and the Province of British Columbia entered into an agreement whereby the Province will provide up to $50 million in funding Discovery Enterprises Inc. over a five-year period commencing April 1, 1986. An appropriation of $8 million was established for the fiscal year ended March 31, 1987.

The amount of the loan advanced bears interest equal to the amount of otherwise taxable income for a particular fiscal year. If there is no taxable income calculated for a particular fiscal year then the interest shall be nil.

The loan repayment terms and conditions are to be reviewed at the end of the five-year period by the Province of British Columbia, Discovery Foundation, and Discovery Enterprises Inc. If these parties come to agreement on new terms, specific repayment will be detailed in that agreement. If a new agreement cannot be reached, then the principal and any interest is due and payable in full on March 31, 1993.

7. PACIFIC AQUACULTURE CENTRE DEVELOPMENT LOAN FUND

The Foundation originally received $2,630,000 as a loan from the Province of British Columbia, under the federally and provincially sponsored Industrial Development Subsidy Agreement, to be used exclusively for the construction of the Pacific Aquaculture Centre on Vancouver Island, British Columbia. During the year, the Foundation commenced negotiations to refinance this loan. Terms of the refinancing require the Foundation to repay the original principal and any interest earned on the borrowed funds while held less eligible expenditures made prior to May 31, 1986. The following summarizes the amount to be repaid:

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

7. PACIFIC AQUACULTURE CENTRE DEVELOPMENT LOAN FUND (Continued)

	1987	1986
Principal	$2,630,000	$2,630,000
Interest earned on borrowed funds	662,706	577,274
	3,292,706	3,207,274
Less		
Eligible expenditures	178,610	178,610
Amounts repaid during the year	3,025,000	-
	3,203,610	178,610
Balance at March 31	$ 89,096	$3,028,664

8. PART VIII TAXES RECOVERABLE

During 1984, a subsidiary of the Foundation issued and redeemed a debenture meeting the requirements of the Income Tax Act for Scientific Research Tax Credits. Details of the debenture issue are as follows:

Issue proceeds	$10,000,000
Redemption amount	5,020,000
Deferred research and development credit, being net proceeds of issue and redemption	$ 4,980,000

The issue and redemption gave rise to a liability for refundable Part VIII taxes of $5,000,000, which have been paid. These refundable Part VIII taxes are recoverable at any time in the future at the rate of $1 for every $2 of qualified research and development expenditure incurred. During the year ended March 31, 1986, the subsidiary incurred $171,004 of qualified expenditures resulting in a receivable for Part VIII taxes refundable of $85,502, which has not yet been received. The balance of the refundable Part VIII taxes of $4,914,498 and the related deferred research and development credit are not reflected on the balance sheet and will be recorded in the accounts when additional financing is obtained, qualified expenditures are made and refunds are receivable in the future.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

9. CONTINGENCIES AND COMMITMENTS

(a) The Foundation has issued a letter of credit in the amount of $2,000,000 under a guarantee agreement for the construction of a building by a tenant on the Willingdon research park. Should the guarantee be called, the Foundation and the building contractor are required to operate the building as a joint venture for a period not longer than ten years. Prior to the end of this joint venture period, the Foundation is required to buy out the contractor's interest in the building at the accumulated cost to the contractor.

(b) The Foundation has issued letters of credit totalling $53,500 to the Corporation of the District of Burnaby as bonds for compliance with the municipal regulations pertaining to the construction of research parks in Burnaby, British Columbia.

(c) In 1981 and 1982, the Foundation leased two parcels of land for terms of 75 years each. Each lease requires minimal rental payments in the first ten years and twenty years, respectively, of $2,500 per hectare of land used (estimated 1988 rental is $21,000), and thereafter rental payments are based on the fair market value for rental of the land.

(d) Investment in research parks have been reduced by $76,832, representing capital grants received from the Province of British Columbia for future capital expenditure commitments of the Foundation as at March 31, 1987.

(e) The Foundation's subsidiary, Discovery Enterprises Inc., is committed to provide funding of $630,000 to applicants who at March 31, 1987 have not satisfied all conditions precedent required by the terms of the offer to provide funding. Upon satisfaction by each applicant of its conditions precedent, disbursement of these funds will be required. If conditions precedent are not satisfied within 180 days of year-end, Discovery Enterprises Inc. is required to return this $630,000 to the Province of British Columbia.

10. SUBSEQUENT EVENTS

(a) The Foundation has entered into an option agreement for the sale of the shares of its wholly-owned subsidiary, 272319 B.C. Ltd. The option period expires November 30, 1987 and may be extended to January 31, 1988. Terms of the agreement are for the sale of 272319 B.C. Ltd. shares for $1,750,000 to be paid not later than June 30, 1989.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

10. SUBSEQUENT EVENTS (Continued)

(b) Cimbria Research Ltd., a tenant in the Willingdon Discovery Park, had registered against its leasehold interest on May 12, 1987 a judgement for income taxes due and payable. This judgement is a default under the terms of the tenant's lease with Discovery Parks Incorporated ("DPI") and its mortgage with Dominion Construction Ltd. (Dominion). The lease will terminate if the default is not cured by July 16, 1987 and as a consequence of termination, by prior agreement with Dominion (the mortgagee), DPI will enter into a joint venture with Dominion to own and manage the facility. DPI's equity contribution of $2 million cash into the joint venture will be used directly as a pay down on the existing mortgage principal of $6 million.

11. INCOME TAXES

The Foundation's subsidiary, Discovery Enterprises Inc., has incurred $1,115,642 of losses for income tax purposes available to reduce future income taxes until 1994, the benefit of which has not been recognized in the financial statements.

12. COMPARATIVE FIGURES

Certain 1986 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1987. Discovery Enterprises Inc. has not been consolidated in the past (see General note).

EXPO 86 CORPORATION

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman of the Board, Expo 86 Corporation, and

To the Minister of Economic Development
Province of British Columbia:

I have examined the statement of financial position of Expo 86 Corporation as at 31 March 1987 and the statements of income and deficit, revenues, installations costs and operating costs for the period from 12 February 1981 to 31 March 1987. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the corporation as at 31 March 1987 and the results of its operations for the period from 12 February 1981 to 31 March 1987 in accordance with generally accepted accounting principles.

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
24 April 1987, except as to Note 4(c)
which is as of 28 July 1987

EXPO 86 CORPORATION
STATEMENT OF FINANCIAL POSITION
MARCH 31, 1987
($000'S)

ASSETS

Cash and Short Term Investments	56,695
Accounts Receivable	
- Trade	2,084
- Province of B.C.	60,188
	118,967

LIABILITIES AND DEFICIT

Accounts Payable and Accrued Liabilities	3,818
Notes Payable to the Province of British Columbia (Note 5)	96,533
Lottery Funds in excess of deficit (Note 4(c))	18,616
	118,967

The accompanying notes are an integral part of these financial statements.

Approved by:

Chairman of the Board

Director, Finance & Administration

EXPO 86 CORPORATION
STATEMENT OF INCOME AND DEFICIT
FOR THE PERIOD FEBRUARY 12, 1981 TO MARCH 31, 1987
($000'S)

Revenue	370,552
Expenditures	
Installations	346,803
Operating	234,361
Interest	57,791
Property	49,654
Total Expenditures	688,609
Deficit prior to Lottery Funds	(318,057)
Lottery Funds (Note 4(c))	336,673
Lottery funds in excess of deficit (Note 4(c))	18,616

EXPO 86 CORPORATION
STATEMENT OF REVENUES
FOR THE PERIOD FEBRUARY 12, 1981 TO MARCH 31, 1987
($000'S)

Admissions	207,380
Food Services	39,771
Merchandise	33,094
Corporate Sponsorships	19,192
Rides	13,829
Participants	9,626
Name Entertainment	7,412
Accommodation	7,194
World Festival	5,471
Government	
Province of B.C.	7,894
Canada	17
Miscellaneous	19,672
TOTAL REVENUES	370,552

EXPO 86 CORPORATION
STATEMENT OF INSTALLATIONS COSTS
FOR THE PERIOD FEBRUARY 12, 1981 TO MARCH 31, 1987
($000'S)

B.C. Pavilion	47,028
Piling & Decking	32,521
Design Engineering	28,307
International Pavilions	25,242
Transportation	25,157
Expo Centre	23,719
Landscaping	19,692
Indirect Costs	19,016
Theatres	17,180
Food Services	17,157
Site Services	16,676
Rides	15,194
Theme Pavilions	14,044
Site Development	8,120
Support Facilities	6,327
Site Exhibits	6,012
Site Completion	5,976
Merchandising	5,902
Gates	5,488
Folklife	3,146
Capital Equipment	2,501
Signage	2,398
TOTAL INSTALLATIONS COSTS	346,803

EXPO 86 CORPORATION
STATEMENT OF OPERATING COSTS
FOR THE PERIOD FEBRUARY 12, 1981 TO MARCH 31, 1987
($000'S)

Compensation and Benefits	90,849
Rentals	21,249
Talent	21,049
Advertising	19,853
Promotion	19,437
Outside Services	16,837
Professional Services	16,107
Office Expenses	8,442
Supplies	4,622
Utilities	4,389
Cost of Sales	4,160
Travel & Business	3,658
Insurance	1,928
Vehicle Expense	1,781
TOTAL OPERATING COSTS	234,361

EXPO 86 CORPORATION
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FEBRUARY 12, 1981 TO MARCH 31, 1987

---

1. The Corporation - Statutory Requirements

Expo 86 Corporation is a non-profit agent of the Crown incorporated under Revised Statutes of British Columbia 1980 Chapter 59 as amended for the purpose of organizing, operating and ensuring the windup of the 1986 World Exposition.

2. Financial Statement Presentation

These financial statements include all revenues and expenses from date of inception to March 31, 1987. The operating period of the Exposition concluded on October 15, 1986, however activity related to the windup is continuing. The net expenditures for the remaining activities will be included in future financial statements.

The Exposition is governed by the rules set out under the Bureau of International Expositions. Under the rules for the theme fair category, Federal and Provincial governments and corporate participants are required to design and supply their own buildings and displays. Consequently, the accounts of Expo 86 Corporation do not include any such expenditures.

3. Significant Accounting Policies

a) The major categories of expenditures are as follows:

Installations costs reflect expenditures by the Corporation to construct, develop or acquire permanent and temporary facilities, including furnishings, equipment and exhibitry, required for staging the Exposition. They also include the cost of demolition, site restoration and disposal of assets net of recovery.

Property costs reflect the cost to the Corporation of obtaining the rights to the use of property required for staging the Exposition. Such properties are carried at the sum of the net payments under the leases or other agreements.

Operating costs comprise the balance of expenditures incurred to plan, develop, stage and windup the Exposition.

b) All goods and services received by the Corporation of a non-monetary nature under contracted agreements providing sponsorship, official supplier designation or other rights have been recorded at fair market value.

EXPO 86 CORPORATION
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FEBRUARY 12, 1981 TO MARCH 31, 1987

---

4. Related Party Transactions

a) British Columbia Place Ltd.

i) Agency Agreement

The audited October 15, 1986 interim financial statements reflected an agency agreement entered into with British Columbia Place Ltd. Pursuant to this agreement, in return for a fee of $36.3 million, Expo 86 Corporation granted British Columbia Place Ltd. the right to act as its agent for the windup of the affairs of the Expo 86 Corporation. All revenues and costs associated with these activities as well as any present and future claims were to be to the account of British Columbia Place Ltd.

On December 19, 1986 the original agency agreement was terminated and a new agreement substituted. Terms of the new agreement have been reflected in these financial statements. Significant changes as a result of the new agreement are:

The fee receivable of $36.3 million has been waived.

All costs associated with the windup, asset disposal and site restoration and any claims and contingencies of or against Expo 86 Corporation are to the account of Expo 86 Corporation.

All proceeds from the ultimate sale of disposable assets are to the account of Expo 86 Corporation.

ii) Site Lease

Under a site lease agreement with British Columbia Place Ltd. dated June 3, 1983, Expo 86 Corporation acquired the right to the use of certain lands for the consideration of $1 plus cost sharing of certain site improvements and building structures. The major expenditures made by Expo 86 Corporation under this agreement include contributions toward construction of the B.C. Pavilion ($22.8 million), the Seawall ($8.5 million) and the Roundhouse ($4.9 million).

EXPO 86 CORPORATION
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FEBRUARY 12, 1981 TO MARCH 31, 1987

Note 4 (continued)

Major expenditures in addition to those referred to above and in Note 4(b) that will have ongoing benefit to B.C. Place Ltd. are:

	($ Millions)
Contribution for interior design and construction of B.C. Pavilion Complex	5.2
Expo Centre	23.7

iii) Other

Sales of furnishings and equipment totalling $1.8 million were made to B.C. Place Ltd. under prevailing trade terms.

b) B.C. Pavilion Corporation

Amounts contributed to B.C. Pavilion Corporation, another Crown Corporation, towards the cost of exhibits was $19 million.

c) Province of British Columbia

At March 31, 1987 contributions to the corporation from the Lottery Fund total $333.6 million and included an amount of $60.2 million which the Province determined on July 28, 1987 to be the final amount payable to the corporation. The lottery funds in excess of deficit of $18.6 million represents the estimated cost of completing the wind-up of the fair subsequent to March 31, 1987.

d) Other Related Parties

In the normal course of its operations, the Corporation acquired goods and services from the Province of British Columbia and certain Crown Corporations, predominantly under prevailing trade terms.

5. Notes Payable to the Province of British Columbia

The Corporation has a funding agreement with the Province of British Columbia whereby funding required by the Corporation over and above revenues received from all sources, is provided by the Province of British Columbia up to a maximum of $500 million as approved by Orders-in-Council. Under the funding agreement, short term borrowings are renewed upon maturity, as required by the Corporation.

At March 31, 1987, notes totalling $96.5 million are outstanding with interest rates ranging from 7.34% to 8.62% and maturity dates ranging from April 6, 1987 to December 1, 1987. Interest payable at March 31, 1987 is $2.1 million.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of the
Health Facilities Association of British Columbia, and

To the Minister of Health
Province of British Columbia:

I have examined the balance sheet of the Health Facilities Association of British Columbia as at 31 March 1987 and the statements of revenue, expenditures and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Association as at 31 March 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

R Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
17 July 1987

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

BALANCE SHEET

AS AT 31 MARCH 1987

ASSETS

	1987	1986
CURRENT ASSETS		
Cash and short-term investments	$ 816,424	$ 73,959
Accrued interest	186,720	133,800
	1,003,144	207,759
NON-CURRENT ASSETS		
Grants to hospitals	66,368,319	71,416,336
Mortgage receivable	4,299,558	4,610,210
	70,667,877	76,026,546
	$71,671,021	$76,234,305

LIABILITIES AND SURPLUS

	1987	1986
CURRENT LIABILITIES		
Grants payable	$ 353,529	$ 447,161
Accrued interest	2,604,963	2,590,381
Current obligations on debentures	6,776,504	6,489,987
	9,734,996	9,527,529
LONG-TERM DEBT		
Debentures (note 3)	93,558,653	90,604,897
Less sinking funds on deposit (note 4)	32,231,005	24,468,148
	61,327,648	66,136,749
Total liabilities	71,062,644	75,664,278
SURPLUS	608,377	570,027
	$71,671,021	$76,234,305

The accompanying notes are an integral part of these financial statements

APPROVED BY THE BOARD

John Herbert

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

STATEMENT OF REVENUE, EXPENDITURES AND SURPLUS

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
REVENUE		
Grants from the Province of British Columbia	$ 18,132,296	$ 17,988,445
Interest on mortgage receivable	630,351	630,362
Interest on sinking fund investments	2,302,190	1,915,558
	21,064,837	20,534,365
EXPENDITURES		
Interest on debentures	12,371,555	12,293,395
Amortization of grants to hospitals	8,654,932	8,104,646
	21,026,487	20,398,041
EXCESS OF REVENUE OVER EXPENDITURES	38,350	136,324
SURPLUS AT BEGINNING OF YEAR	570,027	433,703
SURPLUS AT END OF YEAR	$ 608,377	$ 570,027

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
CASH PROVIDED BY		
Operations		
Excess of revenue over expenditures	$ 38,350	$ 136,324
Add: Amortization of grants to hospitals	8,654,932	8,104,646
	8,693,282	8,240,970
Issue of debentures	4,443,000	-
Reduction of mortgage receivable	310,652	215,107
Net change in accrued interest and grants payable	(131,970)	(52,792)
	13,314,964	8,403,285
CASH APPLIED TO		
Grants to hospitals	3,606,916	2,192,453
Contributions to sinking funds and repayment of debt	8,965,583	8,319,750
	12,572,499	10,512,203
INCREASE (DECREASE) IN CASH	742,465	(2,108,918)
CASH AND SHORT TERM INVESTMENTS --AT BEGINNING OF YEAR	73,959	2,182,877
--AT END OF YEAR	$ 816,424	$ 73,959

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

1. Nature of the Association

Health Facilities Association of British Columbia was incorporated under the Society Act on 15 October 1975. The Association raises capital through the issuance of debentures to the British Columbia Regional Hospital Districts Financing Authority to assist in financing the capital costs of hospital projects, medical and health facilities, and community human resources and health centres in the Province of British Columbia. Costs of servicing the debentures are paid through grants received from the Province of British Columbia.

2. Significant Accounting Policies

a) Grant payments to hospitals financed by debenture proceeds are recorded as a non-current asset when approved for payment by the Ministry of Health. This asset is then amortized by an amount equivalent to contributions to the sinking funds, interest earned on sinking funds investments and reductions of debenture principal.

b) Grants received from the Province of British Columbia are recorded when paid by the Province.

c) Short-term investments owned by the Association are managed by the Provincial Treasury. Interest earned on these short-term investments accrues to the Province of British Columbia net of management and administrative fees charged by the Ministry of Finance. Therefore interest from short-term investments is not recorded by the Association.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

3. Debentures

Debentures issued to the British Columbia Regional Hospital Districts Financing Authority:

	1987	1986
Series LA 15.75% due 31 May 1987	$ 1,392,157	$ 2,594,884
Series LB 13.60% due 5 October 1987	10,000,000	10,000,000
Series RHA 11.375% due 31 March 1988	12,000,000	12,000,000
Series JD 8.95% due 10 December 1995	1,500,000	1,500,000
Series JF 9.03% due 9 April 1996	5,000,000	5,000,000
Series JG 9.04% due 7 May 1996	3,000,000	3,000,000
Series KB 10.00% due 13 September 1996	2,000,000	2,000,000
Series KO 10.49% due 10 October 1999	5,000,000	5,000,000
Series KR 12.74% due 10 March 2000	10,000,000	10,000,000
Series K3 13.13% due 10 March 2001	10,000,000	10,000,000
Series K4 13.66% due 10 April 2001	2,000,000	2,000,000
Series K12 15.93% due 10 December 2001	3,000,000	3,000,000
Series K14 15.50% due 10 February 2002	3,500,000	3,500,000
Series K15 16.10% due 10 March 2002	4,500,000	4,500,000
Series K16 15.12% due 8 April 2002	4,000,000	4,000,000
Series K21 13.43% due 10 November 2002	4,000,000	4,000,000
Series K28 11.37% due 4 April 2003	4,000,000	4,000,000
Series K33 11.79% due 1 December 2003	3,000,000	3,000,000
Series K34 12.13% due 1 March 2004	5,000,000	5,000,000
Series K41 12.96% due 2 November 2004	3,000,000	3,000,000
Series K46 9.59% due 9 May 2006	3,000,000	--
Series K52 9.04% due 10 March 2007	1,443,000	--
	100,335,157	97,094,884
Less: Current obligations on debentures	6,776,504	6,489,987
	$93,558,653	$90,604,897

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

3. Debentures - (continued)

Sinking fund debentures series JF, JG, K3, K4, K12, K14, K15, K16, K21, K28 K33, K41, K46, K52 are redeemable in whole or in part before maturity at the option of the Chairman of the British Columbia Regional Hospital Districts Financing Authority upon five months written notice.

Obligations on debentures required over the next five years are as follows:

1988	6,776,504
1989	1,780,813
1990	1,780,813
1991	1,780,813
1992	1,780,813

4. Sinking Funds on Deposit

	1987	1986
Investments	$31,652,705	$23,925,311
Accrued interest	578,302	542,837
	$32,231,007	$24,468,148

5. Commitments

Commitments outstanding as at 31 March 1987 amounted to approximately $500,000 (1986 - $800,000) for approved projects.

HOUSING CORPORATION OF BRITISH COLUMBIA

Coopers
& Lybrand

chartered accountants

a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT

THE LIEUTENANT-GOVERNOR IN COUNCIL
PROVINCE OF BRITISH COLUMBIA

We have examined the consolidated balance sheet of the Housing Corporation of British Columbia as at October 31, 1986 and the consolidated statements of earnings and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at October 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
March 27, 1987

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED BALANCE SHEET AS AT OCTOBER 31, 1986

(in thousands of dollars)

	1986 $	1985 $
ASSETS		
CASH AND BANK TERM DEPOSITS	3,908	3,617
ACCRUED INTEREST RECEIVABLE	11	24
ORGANIZATION COST	1	1
	3,920	3,642
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	9	10
SHAREHOLDER'S EQUITY		
SHARE CAPITAL (note 5)	1,902	1,902
RETAINED EARNINGS	2,009	1,730
	3,911	3,632
	3,920	3,642

APPROVED BY THE DIRECTORS

Director

Director

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS

FOR THE YEAR ENDED OCTOBER 31, 1986

(in thousands of dollars)

	1986 $	1985 $
REVENUE		
Interest - term deposits	307	304
- mortgages receivable		19
	307	323
WRITE-DOWN OF MORTGAGES RECEIVABLE (note 3)		1,471
	307	(1,148)
EXPENSES		
Administration expenses	28	19
NET EARNINGS (LOSS) FOR THE YEAR	279	(1,167)
RETAINED EARNINGS - BEGINNING OF YEAR	1,730	2,897
RETAINED EARNINGS - END OF YEAR	2,009	1,730

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED OCTOBER 31, 1986

(in thousands of dollars)

	1986 $	1985 $
CASH PROVIDED FROM (USED FOR)		
OPERATING ACTIVITIES		
Cash from operations -		
Net earnings (loss) for the year	279	(1,167)
Write-down of mortgages receivable	—	1,471
	279	304
Net change in the following -		
Accrued interest receivable	13	6
Accounts payable and accrued liabilities	(1)	1
	291	311
INVESTING ACTIVITY		
Proceeds from mortgages receivable		2
FINANCING ACTIVITY		
Repayment of loan from the Province of British Columbia	—	(130)
INCREASE IN CASH AND TERM DEPOSITS DURING THE YEAR	291	183
CASH AND TERM DEPOSITS - BEGINNING OF YEAR	3,617	3,434
CASH AND TERM DEPOSITS - END OF YEAR	3,908	3,617

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1986

(in thousands of dollars)

1. WINDING-UP OF THE OPERATIONS OF THE CORPORATION

Pursuant to a directive dated September 29, 1978, issued by the Ministry of Municipal Affairs and Housing, Province of British Columbia, the operations of the Corporation are being wound up. A total of $12 million of dividends has been declared to date, of which $3 million was paid in the fiscal year ended October 31, 1982, $5 million in the fiscal year ended October 31, 1981 and $4 million in the fiscal year ended October 31, 1980.

2. SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

The consolidated financial statements include the accounts of the Housing Corporation of British Columbia and the wholly-owned subsidiaries, Dunhill Development Corporation and HCBC Construction Ltd.

Consideration for Sales

Where collectibility of the outstanding balance of a mortgage is in doubt and the appraised value of the security is less than the carrying value, the carrying value is written down to the appraised value.

3. MORTGAGES RECEIVABLE

	$
Second and third mortgage receivable	1,471
Less: Write-down to appraised value of security	1,471
	Nil

The mortgagee defaulted on mortgage payments during the year ended October 31, 1985. As the appraisal value of the security is insufficient to discharge the first mortgage, the Corporation's mortgages receivable have been fully written down. The Corporation is in the process of negotiating a new payment schedule for these mortgages.

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1986

(in thousands of dollars)

4. INCOME TAXES

All of the issued shares of the Corporation are owned by the Province of British Columbia and therefore the Corporation is not subject to federal or provincial income taxes.

5. SHARE CAPITAL

	1986 $	1985 $
Authorized - 2,000,000 common shares with no par value		
Issued and fully paid - 1,355,084 shares	1,902	1,902

6. CONTINGENT LIABILITY

The Corporation is contingently liable for certain mortgages assumed by purchasers of housing units sold by the Corporation.

INSURANCE CORPORATION OF BRITISH COLUMBIA

FINANCIAL

Insurance (Motor Vehicle) Act Fund Statement of Operations

Year Ended December 31, 1986

	1986	1985
	($ Thousands)	
Revenue		
Vehicle premiums written	**$752,844**	$744,662
Driver premiums written	**15,644**	16,203
	768,488	760,865
Vehicle premiums earned	**742,123**	723,445
Driver premiums earned	**15,631**	18,927
	757,754	742,372
Claims costs		
Claims incurred	**742,139**	653,883
Claims operation expenses	**70,272**	64,908
	812,411	718,791
Expenses		
Administrative	**58,693**	57,678
Commissions	**56,771**	50,726
	115,464	108,404
Total claims and expenses	**927,875**	827,195
Underwriting loss	**(170,121)**	(84,823)
Investment income	**171,241**	158,385
Income for the year	**1,120**	73,562
Unappropriated surplus – beginning of year	**10,890**	17,328
Appropriation to:		
Catastrophe Reserve	**–**	(20,000)
Rate Stabilization Reserve	**–**	(60,000)
Unappropriated surplus – end of year	**$ 12,010**	$ 10,890

Balance Sheet

As at December 31 1986

($ Thousands)

	1986	1985
Assets		
Cash in hands of agents	$ **5,098**	$ 3,571
Investments (Note 3)	**1,546,432**	1,359,802
Accrued interest receivable	**34,560**	38,962
Accounts receivable	**12,767**	21,634
Deferred premium acquisition expenses	**24,817**	22,290
Property and equipment (Note 4)	**78,929**	83,246
	$1,702,603	$1,529,505

Approved by the Board:

Director:

Director: Tom Holmes

FINANCIAL

	1986	1985
	($ Thousands)	
Liabilities		
Cheques outstanding	**$ 2,106**	$ 9,203
Accounts payable and accrued charges	**21,317**	17,599
Due to Motor Vehicle Department	**5,656**	4,294
Due to the Province of British Columbia	**—**	8,694
Deferred investment gains and losses	**20,585**	8,848
Premiums in advance	**27,230**	21,542
Unearned premiums	**288,211**	277,477
Unpaid claims	**1,245,488**	1,090,958
	1,610,593	1,438,615
Insurance (Motor Vehicle) Act Fund Surplus		
Catastrophe Reserve (Note 5)	**20,000**	20,000
Rate Stabilization Reserve (Note 5)	**60,000**	60,000
Unappropriated	**12,010**	10,890
	92,010	90,890
	$1,702,603	$1,529,505

F I N A N C I A L

Statement of Changes in Financial Position

Year Ended December 31, 1986

	1986	1985
	($ Thousands)	
Operating Activities		
Cash received from:		
Agents for vehicle and driver premiums, licence fees and social service taxes	$ 969,966	$ 947,117
Interest and net gains on investments	185,008	152,864
Collections	39,597	37,197
Salvage sales	14,840	13,319
All other sources	–	1,233
	1,209,411	1,151,730
Cash paid to:		
Claimants or third parties on behalf of claimants	616,152	544,571
Province of British Columbia for licence fees and social service taxes collected	147,039	134,331
Suppliers of goods and services	56,601	72,274
Employees for salaries and benefits	73,776	69,037
Agents for commissions	58,743	54,514
Policyholders for premium refunds	50,986	44,698
All others	2,166	–
	1,005,463	919,425
Increase in cash and investments from operating activities	203,948	232,305
Other Activities		
Payment of retained earnings from general insurance operations to Province of British Columbia	8,694	–
Increase in cash and investments during the year	195,254	232,305
Cash and Investments – beginning of year	1,354,170	1,121,865
Cash and Investments – end of year	$1,549,424	$1,354,170
Represented by:		
Cash in hands of agents	5,098	3,571
Investments	1,546,432	1,359,802
Cheques outstanding	(2,106)	(9,203)
	$1,549,424	$1,354,170

FINANCIAL

Notes to Financial Statements

December 31, 1986

1. Status of the Corporation

The Insurance Corporation of British Columbia (the Corporation) is a Crown corporation incorporated under the Insurance Corporation Act, R.S.B.C. Chapter 201. The Corporation has the power and capacity to act as an insurer and reinsurer in all classes of insurance. The Corporation also operates and administers the Insurance (Motor Vehicle) Act Fund. The revenues and expenses attributable to the operation of this Fund are required, by legislation, to be reported separately from other operations of the Corporation, if any.

2. Summary of Significant Accounting Policies

BASIS OF REPORTING

The financial statements of the Corporation are prepared in accordance with generally accepted accounting principles, and in accordance with the requirements of the Insurance Corporation Act. The more significant accounting policies adopted are noted below.

INVESTMENTS AND INVESTMENT INCOME

Investments are carried at amortized cost. Premiums or discounts on bond purchases are deferred and amortized over the term to maturity of each bond.

Income on interest bearing securities is accrued daily. Gains and losses on sales of securities are deferred and amortized over the shorter of the term to maturity of the security sold and 60 months. This treatment, which is followed by other companies in the insurance industry, is under consideration by the Accounting Standards Committee of the Canadian Institute of Chartered Accountants for inclusion in its Handbook recommendations.

DEFERRED PREMIUM ACQUISITION EXPENSES

Commissions are expensed over the terms of the insurance policies to which they relate.

DEPRECIATION AND AMORTIZATION

Depreciation is provided on a straight-line basis at rates which will depreciate the original cost over the useful life of each asset. Leasehold improvements are amortized over the term of each lease plus the first renewal period where appropriate.

UNEARNED PREMIUMS

Unearned premiums is that portion of premiums that relates to the unexpired term of each vehicle policy or driver's point penalty premium.

UNPAID CLAIMS

Unpaid claims includes a provision for reported and unpaid claims and related expenses, based on the claim settlement experience of the Corporation, current trends and a detailed review of claim files. Also included is an estimate for unreported claims.

FINANCIAL

Notes to Financial Statements *(continued)*

December 31, 1986

3. Investments

	Dec. 31, 1986		Dec. 31, 1985	
	Cost	Market	Cost	Market
		($ Thousands)		
Short-term deposit receipts, call loans and notes	**$ 675,937**	**$ 675,937**	$ 148,423	$ 148,423
Bonds	**870,495**	**981,927**	1,211,379	1,324,265
	$1,546,432	**$1,657,864**	$1,359,802	$1,472,688

4. Property and Equipment

	Dec. 31, 1986			Dec. 31, 1985
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
		($ Thousands)		
Land	**$ 13,772**	**$ –**	**$13,772**	$13,558
Buildings	**74,493**	**23,906**	**50,587**	52,590
Furniture and equipment	**33,601**	**19,289**	**14,312**	16,805
Leasehold improvements	**912**	**654**	**258**	293
	$122,778	**$43,849**	**$78,929**	$83,246

Depreciation has been charged at the following rates – buildings 5-10%; furniture and equipment 10-33.3%. Depreciation expense for the year ended December 31, 1986 amounted to $9,878,000 (1985 – $10,349,000).

5. Insurance (Motor Vehicle) Act Fund Surplus

From time to time the Corporation appropriates funds from the Insurance (Motor Vehicle) Act Fund surplus to a catastrophe reserve and a rate stabilization reserve. The catastrophe reserve has been established, in accordance with industry practice, to provide financial and reinsurance stability. The rate stabilization reserve has been established to lessen the impact on premiums arising from significant variations in claims loss experience in future years.

6. Reinsurance

The Corporation underwrites policies of insurance and has obtained reinsurance on those policies which protects the Corporation against losses of up to $100,000,000 and limits the Corporation's liability to $4,000,000, in the event of a series of three or more claims arising out of a single occurrence. These reinsurance arrangements do not discharge the Corporation's obligation as primary insurer.

FINANCIAL

7. Related Party Transactions

The Corporation is the sole provider of compulsory automobile insurance in British Columbia and, therefore, insures vehicles owned or leased by the government of the province and its controlled entities. The Corporation also acts as agent for the Motor Vehicle Department regarding the collection of motor vehicle licence fees and for the Ministry of Finance and Corporate Relations regarding the collection of social service taxes on privately sold used vehicles.

8. Pension Plans

The Corporation maintains two contributory defined benefit best years' average pension plans which cover more than 90% of all regular employees. The plans provide pensions based on length of service and best years' average earnings. The plans are, to all intents and purposes, identical and are funded through a single fund — ICBC Employees' Retirement Trust Fund.

An actuarial report prepared as at December 31, 1986, which was based on projections of employees' compensation levels to the time of retirement, the rate of inflation and the rate of return on the Fund's assets, indicates that the present value of the accrued pension benefits and the net assets available to provide for these benefits, at market value, are as follows:

	1986	1985
	($ Thousands)	
Accrued pension benefits	**$43,625**	$33,841
Retirement Fund assets at market value	**$61,083**	$51,356

The Corporation's pension contribution of $2,393,000 (1985 $2,929,000) matches the employee contribution, which have both been established taking into account the amortization of experience and investment gains and losses over the average service life of the employees in the plans. Reducing contributions in recent years are due to favourable experience and investment gains.

The unamortized surplus of the fund is for the benefit of eligible employees and is not recognized in determining the Corporation's operating results.

Auditors' Report

THE HONOURABLE LYALL F. HANSON
MINISTER OF LABOUR AND CONSUMER SERVICES
PROVINCE OF BRITISH COLUMBIA

We have examined the balance sheet of the Insurance Corporation of British Columbia as at December 31, 1986 and the statements of operations of the Insurance (Motor Vehicle) Act Fund and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operation of the Insurance (Motor Vehicle) Act Fund and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Touche Ross & Co.
CHARTERED ACCOUNTANTS

Vancouver, British Columbia
February 16, 1987

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of the
Knowledge Network of the West Communications Authority, and

To the Minister of Advanced Education and Job Training
Province of British Columbia:

I have examined the consolidated balance sheet of Knowledge Network of the West Communications Authority as at 31 March 1987 and the consolidated statements of revenue, expenditure and surplus, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Authority as at 31 March 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for lease agreement, program and tape acquisitions as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
15 May 1987

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

CONSOLIDATED BALANCE SHEET

as at 31 March 1987

ASSETS

	1987	1986
Current assets		
Cash and short-term deposits	$ 590,944	$ 479,875
Accounts receivable	56,600	58,466
Prepaid expenses	113,167	11,524
Total current assets	760,711	549,865
Investment and advances (Note 4)	1,369,203	1,562,477
Fixed assets (Note 3 and 5)	520,907	565,548
Total assets	$2,650,821	$2,677,890

LIABILITIES AND SURPLUS

	1987	1986
Current liabilities		
Accounts payable and accrued liabilities	$ 355,512	$ 364,579
Current portion of deferred revenue	119,806	18,720
Total liabilities	475,318	383,299
Deferred revenue	16,640	24,960
	491,958	408,259
Surplus (Note 6)	2,158,863	2,269,631
Total liabilities and surplus	$2,650,821	$2,677,890
Agency funds (Note 7)	$ 14,466	$ 268,140

The accompanying notes are an integral part of these financial statements.

Approved by the Board

Walter G. Hardwick

Director

Director

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE

For the year ended 31 March 1987

REVENUE	1987	1986
Province of British Columbia		
Operating grants	$3,776,000	$3,654,466
Fund for Excellence grants	1,000,000	--
Special grants	185,313	55,050
Government of Canada grant	40,000	--
Fees and rentals	116,586	101,127
Interest	51,060	38,237
Miscellaneous	19,492	20,522
	5,188,451	3,869,402
EXPENDITURE		
Administration	1,100,106	1,036,863
Program development and acquisition	992,698	865,284
Network operations	2,050,218	1,939,830
Public affairs	350,390	301,976
Special projects	314,587	--
	4,807,999	4,143,953
Excess (deficiency) of revenue over expenditure before depreciation and amortization, and share of deficit in joint venture	380,452	(274,551)
Depreciation and amortization	238,211	359,469
	142,241	(634,020)
Share of deficit in joint venture	253,007	286,017
EXCESS OF EXPENDITURE OVER REVENUE	$ 110,768	$ 920,037

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

CONSOLIDATED STATEMENT OF SURPLUS

for the year ended 31 March 1987

	1987	1986
SURPLUS, BEGINNING OF YEAR		
As previously reported	$3,105,661	$3,769,799
Write off of licencing agreement, program and tape acquisitions (Note 3)	(836,030)	(580,131)
As restated	2,269,631	3,189,668
EXCESS OF EXPENDITURE OVER REVENUE	110,768	920,037
SURPLUS, END OF YEAR	$2,158,863	$2,269,631

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

For the year ended 31 March 1987

	1987	1986
CASH FROM OPERATIONS		
Excess of expenditure over revenue	$ (110,768)	$(920,037)
Items not involving cash:		
Depreciation and amortization	238,211	359,469
Deficit of subsidiary	253,007	286,017
Gain on disposal of fixed asset	--	(5,500)
Write-down of investment	16,180	1,545
Cash generated from (used for) operations before changes in operating working capital	396,630	(278,506)
Changes in operating working capital		
Accounts receivable	1,866	(2,317)
Prepaid expenses	(101,643)	(1,524)
Accounts payable and accrued liabilities	(9,067)	275,585
Current portion of deferred revenue	101,087	10,400
Cash provided by operating activities	388,873	3,638
FINANCING ACTIVITIES		
Deferred revenue	(8,320)	(8,320)
INVESTMENT ACTIVITIES		
Fixed asset additions	(193,573)	(89,886)
Proceeds from sale of fixed assets	--	42,578
Investment in joint venture	(75,911)	(77,623)
Cash used in investment activities	(269,484)	(124,931)
INCREASE (DECREASE) IN CASH	111,069	(129,613)
CASH, BEGINNING OF YEAR	479,875	609,488
CASH, END OF YEAR	$ 590,944	$ 479,875

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 1987

---

1. Nature of the Authority

The Authority was incorporated on 29 May 1980 under the provisions of the Society Act of British Columbia. The objects of the Authority are to assist and collaborate with universities, colleges, provincial institutes, school districts, ministries and agencies of the Province of British Columbia in the development and delivery of educational programs and materials, and to establish, maintain and operate a telecommunication network.

2. Significant accounting policies

a) Principles of consolidation

The accounts of the Authority are consolidated with those of its wholly-owned subsidiary Knowledge-West Communications Corporation. All inter-company transactions have been eliminated in these consolidated financial statements.

The investment by Knowledge-West Communications Corporation in a joint venture, Knowledge West Partnership, has been accounted for in these financial statements on an equity basis.

b) Depreciation and amortization

The Authority records fixed assets at cost and depreciates or amortizes them using the straight line method over their estimated useful life as follows:

Furniture and equipment	Over ten years
Earth stations	Over five years
Network equipment	Over five years
Leasehold improvements	Term of lease

Programs, tapes and licence agreements are expensed in the year of acquisition.

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 1987

---

3. Change in accounting policy

As of 1 April 1986, the Authority changed its accounting policy concerning programs, tapes and licence agreements. Prior to this date these items were capitalized with programs and tapes being written off over five years and leasehold agreements being written off over the term of the agreement. Effective 1 April 1986 the Authority is expensing these costs in the year of acquisition as no significant value can be attributed to these acquisitions after the initial broadcast year.

As a result of this change, which has been applied retroactively, both surplus and the net book value of assets have been decreased by $836,030 as at 1 April 1986 and by $580,131 as at 1 April 1985. Had the Authority not made the change in accounting policy, expenditures for the year would have decreased by $80,786 (1986-$255,899) and both surplus and the net book value of assets would have increased by similar amounts.

4. Investment and advances

a) Details of the investment in a joint venture, Knowledge West Partnership, accounted for on an equity basis are as follows:

	1987	1986
Advances	$2,254,653	$2,178,740
Accumulated deficit	(885,450)	(632,443)
	$1,369,203	$1,546,297
b) Advance to Discovery Satellite Network Incorporated	--	16,009
c) Investment in Pacific Economic Review Institute Society	--	171
	$1,369,203	$1,562,477

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 1987

---

4. Investment and advances - Continued

Summary financial information relating to the proportionate share of the joint venture is as follows:

	1987	1986
Current assets	$ 7,275	$ 4,766
Fixed assets	1,369,692	1,556,680
	1,376,967	1,561,446
Current liabilities	7,764	15,149
Equity	$1,369,203	$1,546,297
Expenditures	$ 56,869	$ 90,794
Depreciation	196,138	195,223
	$ 253,007	$ 286,017

Since its inception, the partnership has had no revenue.

The advances have no fixed terms of repayment and bear no interest.

5. Fixed assets

	Cost	Accumulated depreciation/ amortization	1987 Net book value	1986 Net book value
Furniture & equipment	$ 392,943	$ 146,369	$ 246,574	$ 231,408
Earth stations	84,131	84,130	1	1
Network equipment	1,570,827	1,296,495	274,332	326,914
Leasehold improvements	210,007	210,007	--	7,225
	$2,257,908	$1,737,001	$ 520,907	$ 565,548

6. Surplus

Surplus substantially represents funding received from the Provincial Government which has been used for the acquisition of fixed assets and for making advances to the subsidiary company.

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 1987

---

7. Agency funds

The Authority holds funds on behalf of the Open University Consortium of British Columbia for travel and administration.

During the year the subsidiary company, Knowledge-West Communications Corporation, disbursed agency funds of $268,140 under the provisions of the Deed of Release dated November 28, 1986.

8. Commitments

a) At 31 March 1987, the Authority had outstanding commitments of $168,558 (1986 - $12,905) for approved projects and programs.

b) The minimum annual contractual obligations of operating leases are as follows:

1988	$135,971
1989	$126,253
1990	$112,761

9. Subsequent event

During the 1986 Spring session of the British Columbia Legislature, the Government introduced the Open Learning Authority Act (Bill 31). The bill received first reading, but failed to receive second and third readings prior to the dissolution of the House. The Act was to have provided for dissolution of the Knowledge Network of the West Communications Authority and the Open Learning Institute, and the transfer of all property, rights, debts and obligations of these entities to the Open Learning Authority. The Government has advised it intends to introduce a bill similar in intent during the current session of the Legislature.

10. Comparative figures

Certain 1986 figures have been restated in order to conform with financial statement presentation adopted in 1987.

Schedule 1

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

CONSOLIDATED SCHEDULE OF EXPENDITURES

For the year ended 31 March 1987

(UNAUDITED)

	Administration	Program Development & Acquisition	Network Operations	Public Affairs	Special Projects	Total
Advertising	$ --	$ 2,624	$ --	$ 79,572	$ 11,618	$ 93,814
Audio & Video Production	--	--	6,035	16,924	30,699	53,658
Computer Services	3,856	5,103	--	1,466	586	11,011
Conferences & Courses	6,630	2,280	305	2,000	4,875	16,090
Contract Services	136,485	5,447	13,051	42,811	145,988	343,782
Equipment Rentals	14,257	--	1,436	226	4,461	20,380
Freelance	--	8,989	79,546	1,950	14,312	104,797
Graphics & Printing	578	--	3,402	37,740	2,540	44,260
Insurance & Legal	42,516	--	--	--	2,948	45,464
Materials & Supplies	14,344	1,563	2,559	4,588	5,300	28,354
Memberships & Subscriptions	9,780	1,509	314	2,198	12,574	26,375
Miscellaneous	63,264	3,176	3,355	3,452	2,990	76,237
Postage & Courier	26,721	11,388	350	11,149	2,100	51,708
Program Acquisitions	--	586,087	--	--	--	586,087
Rent	104,602	--	--	--	1,100	105,702
Repairs & Maintenance	14,983	720	77,666	--	188	93,557
Salaries & Benefits	477,974	271,946	666,507	127,383	48,071	1,591,881
Satellite	--	2,872	1,159,418	--	--	1,162,290
Tapes & Dubbing	800	52,091	6,546	--	--	59,437
Telephone & Telex	94,446	18,415	11,132	--	560	124,553
Travel	88,870	18,488	18,596	18,931	23,677	168,562
	$1,100,106	$ 992,698	$2,050,218	$ 350,390	$ 314,587	$4,807,999

LEGAL SERVICES SOCIETY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
Legal Services Society, and

To the Attorney General,
Province of British Columbia

I have examined the balance sheet of the Legal Services Society as at 31 March 1987 and the statement of income, expenditures and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Society as at 31 March 1987 and the results of its operations for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

R J Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
29 May 1987

LEGAL SERVICES SOCIETY
BALANCE SHEET
AS AT MARCH 31, 1987

ASSETS	1987	1986
Cash and term deposit	$3,314,106	$1,043,236
Accounts receivable	146,405	109,460
Due from the Province of British Columbia	-	800,000
Prepaid expenses	73,771	60,600
	$3,534,282	$2,013,296
LIABILITIES		
Accounts payable - general	$ 284,969	$ 306,117
- tariff	2,197,208	1,932,432
Professional staff benefit plan	241,300	226,824
Deferred income	-	518,763
	2,723,477	2,984,136
SURPLUS <DEFICIT>	810,805	< 970,840>
	$3,534,282	$2,013,296

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

L. Hollstedt
L. Hollstedt
Chairman

A. G. Henderson
A. Henderson
Vice-Chairman

LEGAL SERVICES SOCIETY
STATEMENT OF INCOME, EXPENDITURES AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
INCOME		
GRANTS		
Province of British Columbia	$18,235,513	$14,223,674
Law Foundation - regular	3,171,848	3,000,000
- supplement (note 3)	518,763	81,237
	21,926,124	17,304,911
OTHER INCOME		
Interest	156,825	178,067
Legal costs recovered from clients	98,608	97,427
Publications	22,418	14,243
Miscellaneous	6,676	3,004
	284,527	292,741
	22,210,651	17,597,652
EXPENDITURES		
Area directors	99,389	82,718
Board expenses	19,672	27,071
Computer	150,049	86,602
Duty counsel	635,806	589,413
Grants and contracted services	2,167,073	2,141,209
Libraries	86,447	92,728
Miscellaneous	72,028	91,127
Office	530,533	461,146
Premises	457,548	441,901
Publications	93,178	96,737
Salaries and benefits	4,404,380	4,472,333
Tariffs	11,253,265	9,575,605
Transcripts	276,631	258,874
Travel	183,007	164,222
	20,429,006	18,581,686
EXCESS <DEFICIENCY> OF INCOME OVER EXPENDITURES FOR THE YEAR	1,781,645	< 984,034>
SURPLUS <DEFICIT> AT BEGINNING OF YEAR	<970,840>	13,194
SURPLUS <DEFICIT> AT END OF YEAR	$ 810,805	$< 970,840>

LEGAL SERVICES SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1987

1. Organizational objectives

Under the Legal Services Society Act the objects of the Society are to ensure that:

(a) services ordinarily provided by a lawyer are afforded to individuals who would not otherwise receive them because of financial or other reasons; and
(b) education, advice and information about law are provided for the people of British Columbia.

2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that:
- property and equipment are recorded as operating expenditures at the time of acquisition; and
- client contributions and awarded costs are recorded on a cash basis.

3. Law Foundation supplement

As a restraint measure, the Society reduced tariff fees by 12.5% on all referrals made after September 30, 1982.

In the 1986 fiscal year the Law Foundation gave the Society a grant of $600,000 to be used solely to eliminate the 12.5% tariff fee reduction on referrals made over a period of about six months, starting January 1, 1986. The grant was taken into revenue only to the extent that monies were expended on the elimination of the 12.5% tariff fee reduction. The balance unexpended at March 31, 1986 was shown as a deferred liability and was taken into revenue in the year ended March 31, 1987.

The 12.5% tariff fee reduction was not reintroduced at the end of the six month period starting January 1, 1986.

4. Commitments

The Society has commitments under long-term operating leases for the following:

	OFFICE PREMISES	COMPUTER EQUIPMENT	TOTAL
1988	$ 195,115	$ 55,302	$ 250,417
1989	175,675	20,606	196,281
1990	111,456	-	111,456
1991	77,230	-	77,230
1992	42,076	-	42,076
	$ 601,552	$ 75,908	$ 677,460

. . . /2 (cont'd)

5. Related parties

In 1987, the Society received 82% of its income from the Province of British Columbia and 17% of its income from the Law Foundation of British Columbia. The Society depends on funding from these two sources for the continuance of its operations.

Under cost sharing agreements approximately 50% of the Society's expenditures on legal aid are recoverable from the Government of Canada.

The Province pays certain telephone and postage costs of the Society and provides audit services that are not included in the expenditures. These costs amount to $207,100.

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman of the
Medical Services Commission of British Columbia, and

To the Minister of Health
Province of British Columbia:

I have examined the balance sheet of the Medical Services Commission of British Columbia as at 31 March 1987 and the statement of operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at 31 March 1987 and the results of its operations for the year then ended in accordance with the accounting principles described in note 2, applied on a basis consistent with that of the preceding year.

R. Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
15 July 1987

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

BALANCE SHEET

AS AT 31 MARCH 1987

(thousands of dollars)

ASSETS

	1987	1986
Cash	$ 5,847	$ 9,699
Accounts receivable	6,559	3,880
Due from the Province of British Columbia	148,548	133,778
	$160,954	$147,357

LIABILITIES

	1987	1986
Accounts payable	$ 1,499	$ 4,098
Premiums received in advance	57,873	47,268
Estimated liability for unpresented and unprocessed benefit claims	101,582	95,991
	$160,954	$147,357

The accompanying notes are an integral part of these financial statements.

Approved by the Commission:

Dr. D.M. Bolton, Chairman

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED 31 MARCH 1987

(thousands of dollars)

	1987	1986
REVENUE		
Subscribers' premiums	$380,803	$355,178
Premium assistance - Province of British Columbia	90,270	85,337
	471,073	440,515
EXPENDITURE		
Benefits		
Medical care	897,498	830,936
Supplementary benefits	65,409	57,452
	962,907	888,388
Administration		
Data processing	7,612	11,371
General office	3,400	3,106
Salaries	12,892	13,484
	23,904	27,961
	986,811	916,349
EXCESS OF EXPENDITURE OVER REVENUE	(515,738)	(475,834)
CONTRIBUTIONS FROM THE PROVINCE OF BRITISH COLUMBIA	515,738	475,834
	$ -	$ -

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

1. The Commission

The Medical Services Commission was established, effective 1 July 1968, by the Government of the Province of British Columbia under the Medical Service Act and regulations, to administer and operate the Medical Services Plan.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that the cost of furniture and equipment is charged to administration expense in the year of acquisition.

3. Relationship with the Province of British Columbia

The Ministry of Health absorbs certain costs, such as accommodation charges, that are associated with the operations of the Commission.

PACIFIC COACH LINES LIMITED

PACIFIC COACH LINES LIMITED

BALANCE SHEET

(Prepared Without Audit)

ASSETS

	March 31 1987	March 31 1986
Current assets:		
Cash	$ 80,599	633,473
Accounts receivable	30,525	261,567
Pension overpayment recoverable	33,376	33,376
	144,500	928,416
Accounts receivable due after one year	-	17,000
Fixed assets (Notes 1 and 2):		
Land and buildings	430,348	430,348
Less: Accumulated depreciation	5,252	4,554
	425,096	425,794
	$ 569,596	1,371,210

LIABILITIES

	March 31 1987	March 31 1986
Current Liabilities:		
Accounts payable and accrued liabilities	$ -	29,816
Severance pay liability	-	110,040
Operating contract adjustment due to the Province of British Columbia	-	734,209
	-	874,065

SHAREHOLDER'S EQUITY

	March 31 1987	March 31 1986
Share capital:		
Authorized-		
10,000 common shares of $1 par value		
Issued-		
2 common shares	2	2
Contributed surplus	2,491,366	2,491,366
Deficit	(1,921,772)	(1,994,223)
		497,145
	$ 569,596	$ 1,371,210

President

PACIFIC COACH LINES LIMITED

STATEMENT OF OPERATIONS AND DEFICIT

(PREPARED WITHOUT AUDIT)

	Year Ended March 31	
	1987	1986
Revenue:		
Rental and sundry revenue	$ 72,330	$ 60,089
Interest on short term deposits	52,776	28,525
	125,106	88,614
Expenses:		
Wages and benefits	20,151	49,701
Professional fees	133	16,837
Other operating expenses	31,673	1,256
Depreciation	698	698
Bank Charges	-	48
	52,655	68,540
Income (loss) before extraordinary items	72,451	20,074
Extraordinary income (expense) relating to privatization (Note 2):		
Gain (loss) on sale of fixed assets	-	(194,756)
Other	-	(28,744)
	-	(223,500)
Income (loss) for year	72,451	(203,426)
Deficit, beginning of year	1,994,223	1,790,797
Transfer from excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979, of amounts realized through sale	-	-
Deficit, end of year	$ 1,921,772	$ 1,994,223

PROVINCIAL CAPITAL COMMISSION

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
Provincial Capital Commission, and

To the Minister of Municipal Affairs
Province of British Columbia:

I have examined the balance sheet of the Provincial Capital Commission as at 31 March 1987 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at 31 March 1987 and the results of its operations for the year then ended in accordance with the accounting principles set out in note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

R Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
15 June 1987

PROVINCIAL CAPITAL COMMISSION

BALANCE SHEET

AS AT 31 MARCH 1987

	1987	1986
ASSETS		
Cash	$ 45,906	$ (690)
Short-term investments (at cost which approximates market value)	2,200,827	1,913,082
Accounts receivable	216,384	140,848
Inventory (note 2)	10,208	7,900
Prepaid expenses	15,935	23,094
Property (note 2)	1	1
	$2,489,261	$2,084,235
LIABILITIES		
Due to Province of British Columbia	$ 42,408	$ -
Accounts payable and accrued liabilities	216,415	158,196
Deferred rental income	4,184	4,015
	263,007	162,211
SURPLUS		
Appropriated (note 2)	886,854	236,139
Unappropriated	1,339,399	1,685,884
Contributed	1	1
	2,226,254	1,922,024
	$2,489,261	$2,084,235

The accompanying notes are an integral part of these financial statements.

Approved by the Commission:

K.A.S. Hill - Chairman

P. Charlesworth - Vice Chairman

PROVINCIAL CAPITAL COMMISSION

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED 31 MARCH 1987

	Beautification		Operations					
			General		Crystal Gardens		Total	
	1987	1986	1987	1986	1987	1986	1987	1986
REVENUE								
Grants (note 3)	$ 255,000	$ -	$ 361,754	$ 303,077	$ -	$ -	$ 616,754	$ 303,077
Admissions	-	-	-	-	562,117	341,146	562,117	341,146
Ballroom, lounge rental and bar sales	-	-	-	-	169,792	167,357	169,792	167,357
Interest	-	-	193,276	186,757	2,987	2,417	196,263	189,174
Tenant rentals	-	-	549,861	507,994	238,750	201,464	788,611	709,458
Other revenue	-	-	12,381	10,533	4,138	7,614	16,519	18,147
	255,000	-	1,117,272	1,008,361	977,784	719,998	2,350,056	1,728,359
EXPENDITURE								
Operating (Schedule 1)	-	-	704,203	685,148	916,563	792,310	1,620,766	1,477,458
Capital (Schedule 2)	190,951	116,205	234,109	-	-	-	425,060	116,205
	190,951	116,205	938,312	685,148	916,563	792,310	2,045,826	1,593,663
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	64,049	(116,205)	178,960	323,213	61,221	(72,312)	304,230	134,696
TRANSFERS	-	190,000	-	(190,000)	-	-	-	-
INCREASE (DECREASE) IN SURPLUS	64,049	73,795	178,960	133,213	61,221	(72,312)	304,230	134,696
SURPLUS (DEFICIT) - BEGINNING OF YEAR	236,139	162,344	2,324,054	2,190,841	(638,170)	(565,858)	1,922,023	1,787,327
- END OF YEAR	$300,188	$236,139	$2,503,014	$2,324,054	$(576,949)	$(638,170)	$2,226,253	$1,922,023
SURPLUS - APPROPRIATED (Schedule 2)							$ 886,854	$ 236,139
- UNAPPROPRIATED							1,339,399	1,685,884
							$2,226,253	$1,922,023

PROVINCIAL CAPITAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 1987

1. THE COMMISSION

The Provincial Capital Commission operates under authority of the Capital Commission Act, RSBC 1979, Chapter 42.

The Commission is responsible for the following:

- advising on the planning and funding of improvement and beautification projects in the Capital Improvement District;
- controlling and managing specific approved projects not under the direct control of member municipalities;
- co-ordinating construction and development work of all construction proposals on land controlled or owned by the Province in the Capital Improvement District;
- serving Greater Victoria through co-operation with local municipalities and by assistance funding to approved improvement and beautification projects; and
- operating the Crystal Gardens and St. Ann's Academy building.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles, except as modified by note 2 b) below. Significant accounting policies followed in the preparation of these financial statements were:

a) Inventory

Inventory is valued at the lower of cost and net realizable value.

b) Property

Property is comprised of land and buildings owned by the Commission and is recorded at a nominal value of one dollar. The costs of purchasing such assets and making capital improvements to them are written off when incurred.

c) Appropriated Surplus

Appropriated Surplus is comprised of balances of amounts approved by Orders-in-Council for capital projects which are not yet completed. Such projects are undertaken in cooperation with Capital Improvement District municipalities.

PROVINCIAL CAPITAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 1987

3. GRANT REVENUES

Grant Revenues represent the following payments received by the Commission during the 1987 fiscal year:

- Ministry of Finance and Corporate Relations:
  - $300,000 to cover operating expenses; and
  - $255,000 appropriated to the Beautification fund.
- British Columbia Heritage Trust:
  - $61,754 to be applied to the St. Ann's Academy building special project.

4. RELATED PARTY TRANSACTIONS

The Provincial Capital Commission is a corporation which operates under the Capital Commission Act with the Minister responsible being the Minister of Municipal Affairs.

Under the Capital Commission Act, the Province of British Columbia exercises control over the financial and operating decisions of the Commission by the following means:

- eight of the fourteen Commission members are appointed by the Lieutenant Governor in Council;
- bylaws are brought into force upon approval of the Lieutenant Governor in Council; and
- capital projects in excess of $200,000 must be approved by the Lieutenant Governor in Council.

In the normal course of its operations during the year, the Commission participated in the following transactions with the Province of British Columbia:

- the Ministry of Finance and Corporate Relations acted as fiscal agent for the Commission;
- the Ministry of Finance and Corporate Relations and British Columbia Heritage Trust provided grants to fund the Commission's operations and capital projects;
- the Cuthbert Holmes Park property was transferred from the Ministry of Lands, Parks and Housing to the Commission at no cost; and

PROVINCIAL CAPITAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 1987

4. Related Party Transactions (continued)

- the Commission acquired and provided other goods and services from the Province and certain Crown Corporations, predominantly under prevailing trade terms.

5. RECLASSIFICATIONS

Certain 1986 comparative figures have been reclassified to conform with the presentation adopted in 1987.

Schedule 1

PROVINCIAL CAPITAL COMMISSION
SCHEDULE OF OPERATING EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 1987

	General Operations		Crystal Gardens		Total	
	1987	1986	1987	1986	1987	1986
Professional services	$ 17,885	$ 18,513	$ 2,500	$ 2,890	$ 20,385	$ 21,403
Advertising and promotion	16,989	7,524	87,723	87,650	104,712	95,174
Aviary	-	-	28,894	36,642	28,894	36,642
Bad debts expense	39	(32)	142	1,806	181	1,774
Ballroom, lounge and bar	-	-	66,866	71,602	66,866	71,602
Commissions	40,045	37,253	-	-	40,045	37,253
Freight	-	-	1,959	1,686	1,959	1,686
Horticultural	-	-	33,983	22,655	33,983	22,655
Insurance	18,036	15,215	17,216	7,892	35,252	23,107
Janitorial	12,960	9,382	60,364	50,035	73,324	59,417
Landscaping	31,244	26,025	-	-	31,244	26,025
Miscellaneous	10,064	2,019	14,711	4,947	24,775	6,966
Office	30,859	33,821	8,595	5,689	39,454	39,510
Property taxes	42,198	41,479	32,806	27,151	75,004	68,630
Rent	3,479	3,480	-	-	3,479	3,480
Repairs and maintenance	103,170	132,884	146,558	93,528	249,728	226,412
Salaries and benefits	313,162	274,032	274,340	235,833	587,502	509,865
Security	6,307	5,586	28,922	32,414	35,229	38,000
Telephone	4,451	11,530	4,875	12,818	9,326	24,348
Tours	-	-	43,774	22,345	43,774	22,345
Travel	1,900	220	2,653	3,461	4,553	3,681
Utilities	48,715	63,217	59,682	71,266	108,397	134,483
Wharfinger services	2,700	3,000	-	-	2,700	3,000
	$704,203	$685,148	$916,563	$792,310	$1,620,766	$1,477,458

Schedule 2

PROVINCIAL CAPITAL COMMISSION
SCHEDULE OF APPROPRIATED SURPLUS
FOR THE YEAR ENDED 31 MARCH 1987

	Balance at Begining of Year	Authorized Additions During the Year	Capital Expenditures During the Year	Balance at End of Year
Beautification				
Colquitz Creek	$ 7,694	$ -	$ -	$ 7,694
Reay Creek	-	1,675	1,675	-
Fleming Beach	22,956	-	-	22,956
Brentwood Bay Pioneer Park	15,489	32,100	15,489	32,100
West Bay Development Phase I	190,000	-	173,787	16,213
Cuthbert Holmes Park	-	194,000	-	194,000
Douglas Street/Saanich	-	20,000	-	20,000
	236,139	247,775	190,951	292,963
General				
812 Wharf Street	-	578,000	98,156	479,844
468/470 Belleville Street	-	250,000	135,953	114,047
	-	828,000	234,109	593,891
	$236,139	$1,075,775	$425,060	$886,854

PROVINCIAL RENTAL HOUSING CORPORATION

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Shareholder of the Provincial Rental
Housing Corporation, and

To the Minister of Social Services and Housing
Province of British Columbia

I have examined the statement of financial position of the Provincial Rental Housing Corporation as at 31 December 1986 and the statements of revenue, expenses and accumulated return of investment and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at 31 December 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
6 February 1987

PROVINCIAL RENTAL HOUSING CORPORATION
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1986

	1986	1985
ASSETS		
CURRENT ASSETS		
Amortization revenue receivable	$ 150,356	--
Prepaid expenses	14,698	10,917
	165,054	10,917
INVESTMENT IN RENTAL HOUSING (Note 3)	73,013,128	74,945,001
	$73,178,182	$74,955,918
LIABILITIES AND SHAREHOLDER'S EQUITY		
CURRENT LIABILITIES		
Accrued interest payable	$ 4,841,198	$ 4,702,394
Current portion of long-term debt	611,059	98,900
	5,452,257	4,801,294
LONG-TERM DEBT (Note 4)	67,023,403	69,452,102
	72,475,660	74,253,396
SHARE CAPITAL		
Authorized 10,000 common shares of no par value		
Issued and fully paid - 3 shares	3	3
CONTRIBUTED SURPLUS	669,076	669,076
RETAINED EARNINGS	33,443	33,443
	702,522	702,522
	$73,178,182	$74,955,918

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

R. J. Carter.
Director

E. K. Smith
Director

PROVINCIAL RENTAL HOUSING CORPORATION
STATEMENT OF REVENUE, EXPENSES AND ACCUMULATED RETURN OF INVESTMENT
FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
AMORTIZATION REVENUE (Note 2(a))	$8,696,516	$8,696,516
EXPENSES		
Interest on long-term debt	7,243,484	7,375,065
Insurance	21,766	29,715
Loss on disposal of rental housing properties	51,287	-
	7,316,537	7,404,780
EXCESS OF REVENUE OVER EXPENSES	1,379,979	1,291,736
ACCUMULATED RETURN OF INVESTMENT		
Balance at beginning of year	15,032,954	13,741,218
Balance at end of year (Note 3)	$16,412,933	$15,032,954

PROVINCIAL RENTAL HOUSING CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
CASH PROVIDED BY INVESTMENT ACTIVITIES		
Excess of revenue over expenses	$1,379,979	$1,291,736
Add item not involving a current cash flow:		
Loss on disposal of rental housing properties	51,287	-
	1,431,266	1,291,736
Proceeds from disposal of rental housing properties	500,607	-
(Increase) decrease in amortization revenue receivable	(150,356)	150,357
(Increase) decrease in prepaid expenses	(3,781)	10,739
Increase (decrease) in accrued interest payable	138,804	(157,977)
	1,916,540	1,294,855
CASH APPLIED TO FINANCING ACTIVITIES		
Net reduction of outstanding debt	(1,916,540)	(1,294,855)
CASH, END OF YEAR	$ --	$ --

PROVINCIAL RENTAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1986

1. THE CORPORATION

The Provincial Rental Housing Corporation is incorporated under the Company Act of the Province of British Columbia. The Corporation is wholly owned by the Province of British Columbia, and is an agent of the Crown.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles except for the treatment of investment in rental housing described in note 2(b) below.

a) Amortization Revenue

Amortization revenue represents amounts charged by the Corporation to the British Columbia Housing Management Commission, which manages the rental housing units of the Corporation.

The amount charged to the Commission is based on the amortization of capital and interest costs of housing units over a period of approximately 50 years.

b) Investment in Rental Housing

Investment in rental housing is stated at cost less accumulated return of investment. The accumulated return of investment, consisting of the excess of revenue over expenses including gains and losses on disposal of rental properties, is expected to amortize the capital costs of the projects over a period of approximately 50 years. Gains and losses on disposal of rental properties are calculated on the basis of cost of investment in rental housing before deducting accumulated return of investment.

3. INVESTMENT IN RENTAL HOUSING

The investment of the Corporation in subsidized rental housing at December 31, 1986 was comprised of 99 projects and consisted of the following:

	1986	1985
Properties eligible for Federal loans	$63,482,033	$64,033,927
Provincial share of joint Federal/ Provincial properties	24,916,155	24,916,155
Property not eligible for Federal loans	1,027,873	1,027,873
	89,426,061	89,977,955
Less - accumulated return of investment	16,412,933	15,032,954
	$73,013,128	$74,945,001

PROVINCIAL RENTAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1986

4. LONG-TERM DEBT

	1986	1985
Province of British Columbia		
9.75% Debenture	$20,286,907	$22,104,547
14.50% Mortgage loan	1,025,052	1,025,052
	21,311,959	23,129,599
Canada Mortgage and Housing Corporation		
Debenture mortgage loans	46,322,503	46,421,403
	67,634,462	69,551,002
Less - current portion	611,059	98,900
	$67,023,403	$69,452,102

a) The provincial debenture is repayable on demand and is secured by a first floating charge on all the property, assets and undertakings of the Corporation.

The provincial mortgage loan is repayable over 35 years. The loan bears interest at 14 1/2% compounded yearly and is a registered mortgage against the property.

b) The debenture mortgage loans are repayable to the Canada Mortgage and Housing Corporation over terms up to fifty years. These loans bear interest at rates from 8% to 10.75% and are secured by unregistered first mortgages on properties with a cost of $56,241,089.

The aggregate repayments of principal required to meet debt obligations in each of the next five years are estimated to be as follows:

1987	605,292
1988	124,895
1989	135,067
1990	148,626
1991	163,559

5. ADMINISTRATION COSTS

No administration costs are charged to the Corporation for services performed by personnel of the Ministry of Social Services and Housing and the Ministry of Forests and Lands.

6. COMPARATIVE FIGURES

Certain 1985 comparative figures have been restated to conform with the presentation adopted in the current year.

SCIENCE COUNCIL OF BRITISH COLUMBIA AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

Coopers & Lybrand
chartered accountants
a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT

TO THE MINISTER OF UNIVERSITIES,

SCIENCE AND COMMUNICATIONS

We have examined the balance sheet of The Science Council of British Columbia and Secretariat on Science, Research and Development as at March 31, 1987 and the statements of research appropriations, expenditures and unexpended appropriations; operations appropriations, expenditures and unexpended appropriations; and T.E.S.T. appropriations, expenditures and unexpended appropriations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Council and Secretariat as at March 31, 1987 and the results of their operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
May 26, 1987

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

BALANCE SHEET AS AT MARCH 31, 1987

	1987 $	1986 $
ASSETS		
CASH AND SHORT-TERM DEPOSITS	2,985,688	2,687,194
ACCOUNTS RECEIVABLE	33,435	43,589
PREPAID EXPENSES	1,611	1,611
	3,020,734	2,732,394
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	96,018	44,963
UNEXPENDED APPROPRIATIONS		
RESEARCH (note 2)	2,603,061	2,574,820
TRAINING EMPLOYMENT IN SCIENCE AND TECHNOLOGY (note 3)	252,083	
OPERATIONS	69,572	112,611
	2,924,716	2,687,431
	3,020,734	2,732,394

COMMITMENTS (Schedule and notes 2 and 3)

APPROVED BY THE COUNCIL AND SECRETARIAT

Coopers
&Lybrand

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

STATEMENT OF RESEARCH APPROPRIATIONS, EXPENDITURES

AND UNEXPENDED APPROPRIATIONS

FOR THE YEAR ENDED MARCH 31, 1987

	1987 $	1986 $
RESEARCH APPROPRIATIONS		
Grants from the Province of British Columbia	3,500,000	3,500,003
Interest	225,010	300,554
Refunds of prior years' research expenditures	82,036	118,720
Other	454	7,295
	3,807,500	3,926,572
RESEARCH EXPENDITURES - see Schedule		
Research grants	2,838,723	3,389,748
Industrial Post-Doctoral Fellowships (IPDF)	228,125	187,500
Graduate Research Engineering and Technology (GREAT) awards	507,000	624,000
Science and Engineering awards	19,799	26,311
Special requests	90,215	76,798
Special projects	86,447	93,529
Honoraria and other expenses	8,950	9,525
	3,779,259	4,407,411
EXCESS (DEFICIENCY) OF APPROPRIATIONS OVER EXPENDITURES FOR THE YEAR	28,241	(480,839)
UNEXPENDED APPROPRIATIONS - BEGINNING OF YEAR	2,574,820	3,055,659
UNEXPENDED APPROPRIATIONS - END OF YEAR (encumbered by outstanding commitments) (note 2)	2,603,061	2,574,820

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

STATEMENT OF T.E.S.T. APPROPRIATIONS, EXPENDITURES AND UNEXPENDED APPROPRIATIONS

FOR THE PERIOD ENDED MARCH 31, 1987 (note 3)

	Period from December 1, 1986 to March 31, 1987 $
T.E.S.T. APPROPRIATIONS	
Grants from the Province of British Columbia	250,000
Grants from the Government of Canada	15,052
Interest income	2,083
	267,135
T.E.S.T. EXPENDITURES	
Administration and accounting	6,496
Courier, communications and travel	495
Rent	813
Salaries and employee benefits	4,855
Utilities and supplies	2,393
	15,052
EXCESS OF APPROPRIATIONS OVER EXPENDITURES FOR THE PERIOD	252,083
UNEXPENDED APPROPRIATIONS - BEGINNING OF PERIOD	Nil
UNEXPENDED APPROPRIATIONS - END OF PERIOD (encumbered by outstanding commitments)(note 3)	252,083

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

STATEMENT OF OPERATIONS APPROPRIATIONS, EXPENDITURES AND UNEXPENDED APPROPRIATIONS

FOR THE YEAR ENDED MARCH 31, 1987

	1987 $	1986 $
OPERATIONS APPROPRIATIONS		
Grants from the Province of British Columbia	300,000	300,000
Interest	12,163	10,709
	312,163	310,709
EXPENDITURES		
Computer services	5,748	6,004
Consulting and temporary staff	4,466	2,859
Furniture and equipment	11,430	5,422
Leasehold improvements	49,538	
Long-term planning study	40,000	
Meetings	4,593	3,365
Photocopying and printing	20,050	22,813
Postage and courier	7,722	7,679
Professional fees	5,580	4,958
Publications	2,434	1,922
Rent	38,240	30,180
Salaries and employee benefits	267,396	249,525
Stationery and supplies	4,597	2,762
Telephone	11,523	10,089
Travel	9,914	11,735
	483,231	359,313
RECOVERY OF EXPENDITURES		
British Columbia Health Care Research Foundation	112,843	111,916
Other	134	361
Training Employment in Science and Technology	15,052	
	128,029	112,277
EXCESS (DEFICIENCY) OF APPROPRIATIONS OVER EXPENDITURES FOR THE YEAR	(43,039)	63,673
UNEXPENDED APPROPRIATIONS - BEGINNING OF YEAR	112,611	48,938
UNEXPENDED APPROPRIATIONS - END OF YEAR	69,572	112,611

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

1. ACCOUNTING POLICIES

Fixed Assets

Fixed assets are not capitalized and depreciated as assets of the Council and Secretariat, but are written off in the period in which they are purchased.

Research Grants

Outstanding research grant commitments are conditional on receipt of satisfactory progress reports and are not recorded until actually disbursed.

2. RESEARCH GRANT COMMITMENTS (see Schedule)

During the year, the Council approved funding for research projects, IPDF's, GREAT's, Science and Engineering awards, special requests, special projects, honoraria and other expenses totalling $3,874,916. At March 31, 1987, known outstanding commitments totalled $2,523,172 which, together with additional estimated renewed commitments for the year ending March 31, 1988 of $1,588,083, amount to $4,111,255 in known and estimated outstanding commitments.

3. TRAINING EMPLOYMENT IN SCIENCE AND TECHNOLOGY

The program is a joint federally and provincially funded incentive program whereby financial assistance is available to firms and corporations which hire post-secondary graduates in the fields of science, engineering and technology.

Administration costs for the program are paid by the Secretariat and are later reimbursed by the governments. Funding from the provincial government for administration and programs has been received. The federal government funds administration costs but disburses funds directly to the grantees. At March 31, 1987, known commitments totalled $236,953 for provincial grants and $11,220 for federal grants. The program is to be funded until March 31, 1988, when a review by the two governments will determine if funding should continue.

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
SCHEDULE OF COMMITMENTS AND DISBURSEMENTS OF SCIENCE COUNCIL RESEARCH GRANTS
FOR THE YEAR ENDED MARCH 31, 1987

	Known outstanding commitments-beginning of year $	Additional commitments during year $	Commitment reductions during year $	Disbursed during year $	Known outstanding commitments-end of year $	Estimated renewed commitments 1987 - 1988 $	Known and estimated outstanding commitments at March 31, 1987 $
RESEARCH GRANTS							
Research Competition #5	18,482			18,482			
Research Competition #6	7,970				7,970		7,970
Research Competition #7	11,623			2,283	9,340		9,340
Research Competition #8	7,026		(3,110)	3,916			
Research Competition #9	57,442		(10,512)	18,940	27,990		27,990
Research Competition #10	85,702		(1,558)	83,162	982		982
Research Competition #11	250,087		(44,097)	172,250	33,740		33,740
Research Competition #12	696,876			491,088	205,788		205,788
Research Competition #13	1,136,524	1,492		776,997	361,019		361,019
Research Competition #14		1,481,226	(1,865)	838,195	641,166	656,368	1,297,534
Research Competition #15		1,439,652		433,410	1,006,242	557,715	1,563,957
	2,271,732	2,922,370	(61,142)	2,838,723	2,294,237	1,214,083	3,508,320
IPDF's	137,500	250,000	(16,655)	228,125	142,720	75,000	217,720
GREAT's		507,000		507,000		299,000	299,000
SCIENCE AND ENGINEERING AWARDS		19,799		19,799			
SPECIAL REQUESTS							
Arts, Science and Technology Centre - Director	60,000	30,000		45,000	45,000		45,000
Arts, Science and Technology Centre - Regional Science Fairs 1986	1,400			1,400			
Arts, Science and Technology Centre - Regional Science Fairs 1987		21,000		18,900	2,100		2,100
B.C. Research - Artificial Light	9,045			5,310	3,735		3,735
B.C.S.T.A./F.I.S.A. Book Prize 1986	13,500		(8,005)	5,495			
B.C.S.T.A./F.I.S.A. Book Prize 1987		10,000		4,770	5,230		5,230
Canadian Centre for Creative Technology - Student Sponsorship		6,200		6,200			
S.T.C. Enterprises - Forest Technology Study		5,150			5,150		5,150
H.R. MacMillan Planetarium	1,300			1,300			
H.R. MacMillan Planetarium - Halley's Comet	1,840			1,840			
Supercomputer Study		10,000			10,000		10,000
Superconductor Workshop		5,000			5,000		5,000
T.V. Science Show '87 (Pearl Productions)		10,000			10,000		10,000
	87,085	97,350	(8,005)	90,215	86,215		86,215
SPECIAL PROJECTS							
Project Review Program							
Public Information		69,447		69,447			
Public Information - Video Project	17,000			17,000			
	17,000	69,447		86,447			
HONORARIA AND OTHER EXPENSES		8,950		8,950			
	2,513,317	3,874,916	(85,802)	3,779,259	2,523,172	1,588,083	4,111,255

Coopers & Lybrand

SIMON FRASER UNIVERSITY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
Simon Fraser University, and

To the Minister of Advanced Education and Job Training
Province of British Columbia:

I have examined the balance sheet of Simon Fraser University as at 31 March 1987 and the following statements for the year then ended:

Statement 2	- Statement of revenue and expenditures and changes in expendable fund balances
Statement 3	- Statement of changes in appropriated expendable fund balances
Statement 4	- Statement of changes in non-expendable fund balances
Statement 5	- Statement of changes in equity in plant assets

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the University as at 31 March 1987 and the results of its operations and changes in fund balances for the year then ended in accordance with accounting principles described in note 1 to the financial statements applied, except for the change in the method of accounting for minor renovations and repairs as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

R J Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
11 June 1987

SIMON FRASER UNIVERSITY

Statement 1

Balance Sheet

As at March 31, 1987
(thousands of dollars)

ASSETS	1987	1986
Cash and short term investments	$27,468	$26,634
Accounts receivable	3,338	2,999
Inventories	1,620	1,404
Prepaid expenses	316	252
Long term investments (market $2,205; 1986 $2,308)	2,109	2,244
Plant assets		
Land and buildings	110,040	106,993
Equipment	29,890	26,452
Library acquisitions	20,855	19,132
	$195,636	$186,110

LIABILITIES AND FUND BALANCES	1987	1986
Accounts payable and accrued liabilities	$8,964	$8,415
Loans payable (Note 3)	1,681	2,284
Long term debt (Note 4)	47,960	45,405
Group insurance reserve (Note 5)	1,046	959
Pension plan reserve (Note 6)		2,801
Non-expendable fund balances (Statement 4)		
Student loan	83	83
Endowment	6,082	5,418
Expendable fund balances		
Sponsored research (Statement 2)	1,059	1,197
Specific purpose (Statement 2)	5,907	5,613
Appropriated (Statement 3)		
General operating	7,428	5,648
Ancillary enterprises	309	342
Capital	2,048	1,285
Unappropriated (Statement 2)		
General operating	145	121
Ancillary enterprises	80	51
Capital	2,035	2,059
Equity in plant assets (Statement 5)	110,809	104,429
	$195,636	$186,110

Approved by the Board of Governors:

F.H. Moonen
Chairman, Board of Governors

E.M. Scott, Ph. D.
Vice President, Finance

Statement 2

SIMON FRASER UNIVERSITY

Statement of Revenues and Expenditures and Changes in Expendable Fund Balances

For the Year Ended March 31, 1987

(thousands of dollars)

	General Operating		Sponsored Research		Specific Purpose		Ancillary Enterprises		Capital		Totals	
	1987	1986	1987	1986	1987	1986	1987	1986	1987	1986	1987	1986
REVENUES AND OTHER ADDITIONS												
Government grants and contracts												
Province of British Columbia	$65,407	$62,833	$594	$773	$4,125	$2,930			$7,620	$7,416	$77,746	$73,952
Government of Canada		8	6,825	6,766	1,650	1,090					8,475	7,864
Other governments			29	40	43	81				15	72	136
Student fees · credit courses	12,781	11,620			798	759					13,579	12,379
· non-credit courses	618	580									618	580
· other	530	490									530	490
Gifts, grants and bequests	70	81	625	456	755	954				60	1,450	1,551
Sale of goods and services							4,685	$3,912			4,685	3,912
Investment income	1,417	1,925			940	653			364	438	2,721	3,016
Miscellaneous income	542	464		27	322	427			105	19	969	937
Authorized capital borrowings									3,701	3,006	3,701	3,006
Interest earned on sinking fund									648	521	648	521
Transfer from Pension Plan Reserve	2,801	(231)									2,801	(231)
Interfund transfers in	1,263	235	7		601	3,929	15	55	1,364	1,808	*	*
	85,429	78,005	8,080	8,062	9,234	10,823	4,700	3,967	13,802	13,283	117,995	108,113
EXPENDITURES AND OTHER DEDUCTIONS												
Salaries · academic ranks	27,792	26,920	386	378	842	761					29,020	28,059
· other instruction and research	4,374	3,633	4,663	4,781	665	506					9,702	8,920
· support staff	23,385	21,990			1,825	1,677	575	474			25,785	24,141
Total salaries	55,551	52,543	5,049	5,159	3,332	2,944	575	474	—	—	64,507	61,120
Employee benefits	6,288	6,802	253	258	386	216	62	52			6,989	7,328
Travel and personnel costs	1,969	1,528	771	706	775	567	16	15			3,531	2,816
Operating supplies and expenses	6,674	6,029	1,202	1,240	1,237	965	330	99			9,443	8,333
Equipment and furnishings	1,841	1,010	779	836	642	1,109	42	11	1,920	1,928	5,224	4,894
Equipment and facility rentals	1,754	1,796	13	21	51	51	4	1			1,822	1,869
Library acquisitions	1,759	1,667			14	27					1,773	1,694
Utilities	2,216	2,449	5	5	31	35	233	199			2,485	2,688
Scholarships, fellowships and bursaries	2,544	2,338			926	815					3,470	3,153
Contract services	1,508	1,589				10	169	165			1,677	1,764
Professional fees	1,708	840	137	288	256	393		22			2,101	1,543
Renovations and alterations	373	493	9	5	44	32	333	205	43	66	802	801
Debt servicing · interest							492	285	6,144	6,052	6,636	6,337
· principal							52	28	1,849	1,609	1,901	1,637
Cost of goods sold							2,288	2,067			2,288	2,067
Capital acquisitions									3,107	4,884	3,107	4,884
Internal cost allocations	(6)	(8)				8	6					
External cost recoveries	(2,357)	(2,391)			(202)	(219)	(25)	(18)			(2,584)	(2,628)
Net transfer to non-expendable funds		247			41	57					41	304
Transfer to group insurance reserve					87						87	
Interfund transfers out	1,803	5,203		17	1,320	336	127	341		130	*	*
	83,625	82,135	8,218	8,535	8,940	7,346	4,704	3,946	13,063	14,669	115,300	110,604
CHANGES IN FUND BALANCES												
Change during year	1,804	(4,130)	(138)	(473)	294	3,477	(4)	21	739	(1,386)	2,695	(2,491)
Change in appropriations (Statement 3)	(1,780)	4,042					33	97	(763)	1,511	(2,510)	5,650
Net increase (decrease) during year	24	(88)	(138)	(473)	294	3,477	29	118	(24)	125	185	3,159
Fund Balances at beginning of year	121	209	1,197	1,670	5,613	2,136	51	(67)	2,059	1,934	9,041	5,882
Fund Balances at end of year	$145	$121	$1,059	$1,197	$5,907	$5,613	$80	$51	$2,035	$2,059	$9,226	$9,041

*Interfund transfers are excluded from totals.

Statement 3

SIMON FRASER UNIVERSITY

Statement of Changes in Appropriated Expendable Fund Balances
For the Year Ended March 31, 1987

(thousands of dollars)

	General Operating	Ancillary Enterprises	Capital	Totals 1987	Totals 1986
Appropriated Fund Balances at beginning of year	$5,648	$342	$1,285	$7,275	$12,930
Released from prior year's appropriation	(5,208)	(342)	(1,285)	(6,835)	(11,524)
Appropriations for the year	6,988	309	2,048	9,345	5,869
Change in appropriations	1,780	(33)	763	2,510	(5,655)
Appropriated Fund Balances at end of year	$7,428	$309	$2,048	$9,785	$7,275
DETAIL OF APPROPRIATED BALANCES AT END OF YEAR					
Authorized allocations to following fiscal year	$1,294			$1,294	$600
Provision for annualized costs	654			654	414
Provision for authorized projects			2,048	2,048	1,280
Provision for equipment replacement and capital improvements		309		309	342
Provision for non-recurring expenditures	1495			1495	1,503
Provision for research grants carryover	936			936	797
Provision for self insurance and appraisal	200			200	200
Provision for specific expenditure	1,406			1,406	690
Provision for systems development	1,343			1,343	1,349
Provision for contingencies	100			100	100
	$7,428	$309	$2,048	$9,785	$7,275

SIMON FRASER UNIVERSITY

Statement 4

Statement of Changes in Non-Expendable Fund Balances
For the Year Ended March 31, 1987

(thousands of dollars)

	Student Loan	Endowment	Totals 1987	Totals 1986
ADDITIONS TO FUND				
Gifts, grants and bequests		$446	$446	$535
Investment income		178	178	54
Interfund transfers in		66	66	283
Total additions		690	690	872
DEDUCTIONS FROM FUND				
Interfund transfers out		26	26	33
Net increase during the year		664	664	839
Fund Balances at beginning of year	$83	5,418	5,501	4,662
Fund Balances at end of year	$83	$6,082	$6,165	$5,501

SIMON FRASER UNIVERSITY

Statement 5

Statement of Changes in Equity in Plant Assets
For the Year Ended March 31, 1987
(thousands of dollars)

	1987	1986
EQUITY INCREASED BY		
Additions to plant assets		
Capitalized acquisitions		
·Capital Fund	$3,107	$4,884
Equipment expensed when acquired		
·General Operating Fund	1,841	1,010
·Sponsored Research Fund	779	836
·Specific Purpose Fund	642	771
·Ancillary Enterprises Fund	42	28
·Capital Fund	1920	1928
Library acquisitions expensed when acquired		
·General Operating Fund	1,759	1,667
·Specific Purpose Fund	14	27
	10,104	11,151
Repayments of capital borrowings	1,201	1,089
Interest earned on sinking fund	648	521
	11,953	12,761
EQUITY DECREASED BY		
Net capital borrowings	3,701	3,006
Land and buildings written off	60	
Equipment written off	1,762	1,838
Library dispositions	50	46
	5,573	4,890
Net increase during year	6,380	7,871
Equity at beginning of year	104,429	96,558
Equity at end of year	$110,809	$104,429

SIMON FRASER UNIVERSITY

NOTES TO FINANCIAL STATEMENTS

For the Year Ended March 31, 1987

1) Significant Accounting Policies

a) General

These financial statements have been prepared with reference to accounting principles described in the "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada", published in 1984 by the Canadian Association of University Business Officers (CAUBO).

b) Fund Accounting

Fund accounting procedures are employed in order to recognize restrictions placed on the use of resources by donors, granting agencies or the Board of Governors. Separate accounts are maintained for each fund to ensure observance of these restrictions. For financial reporting purposes, the Balance Sheet combines the assets and liabilities of all funds.

Funds are classified as expendable or non-expendable. Expendable funds may be expended within applicable restrictions. Non-expendable funds are held to generate investment income or to provide loans to students.

Expendable funds:

- General Operating
  Funds for general operations of the University under the direction of the Board of Governors.

- Sponsored Research
  Funds in the form of grants, contracts and gifts designated for the support of research activities.

- Specific Purpose
  Funds restricted externally or internally for specific projects and purposes.

- Ancillary Enterprises
  Funds for the residences and bookstore, which provide goods and services supplementary to the primary functions of teaching and research. These enterprises operate on a self-supporting basis.

- Capital
  Funds provided for the acquisition of capital assets, major renovations, and repayment of long term debt.

Non-expendable funds

- Student Loan
  A revolving fund from which short-term loans are made to students.

- Endowment
  Funds maintained as principal to generate income for defined purposes.

c) Accrual Accounting

The University follows the accrual basis of accounting as recommended by CAUBO. Revenue is recorded when received or receivable and expenditures when goods or services are received, except that pension payments resulting from early retirement agreements are expensed as payments are made to retired employees or as annuities are purchased on their behalf.

d) Appropriations

Appropriations are established by the Board of Governors to provide for specific requirements in subsequent fiscal years and are released when the related expenditures have been made.

e) Inventories

Inventories of supplies are stated at cost. Inventories of merchandise held for resale are stated at the lower of cost and net realizable value.

f) Plant Assets

Plant asset expenditures of all funds are recorded in the Statement of Revenues and Expenditures and Changes in Expendable Fund Balances. They are also recorded as assets on the Balance Sheet. Renovations under $10,000 are not capitalized.

The original cost is deleted from the asset and equity accounts as follows:

- land and buildings are deleted upon disposal.
- equipment is deemed to have an average useful life of eight years and is written off in the ninth year.
- library acquisitions are reduced by estimated disposals and losses during the year.

Land initially granted to the University is not shown on the Balance Sheet. Land acquired subsequently is recorded at fair market value.

Capital leases are not recorded as assets.

g) Capital Transactions

Borrowings authorized by the Province of British Columbia for capital expenditures are shown as "Revenues and Other Additions" of the Capital Fund. Payments for plant assets, repairs, maintenance and repayment of debt are shown under "Expenditures and Other Deductions".

h) Equity in Plant Assets

The equity in plant assets is increased as resources are used to pay for plant assets or to repay borrowings. It is reduced by disposal of plant assets and write-off of equipment and library holdings.

i) Cooperative Undertakings

i) The University is one of five university members of the Western Canadian Universities Marine Biological Society (WCUMBS) which operates a research station at Bamfield, British Columbia. The University's annual operating grant to the Society (1987 - $132,000; 1986 - $130,000) is recorded as an expenditure from the General Operating Fund. Initial contributions in the amount of $347,000 to WCUMBS for capital acquisitions are recorded as plant assets on the Balance Sheet.

ii) The University is one of four university members of a consortium which manages the Tri-Universities Meson Facility (TRIUMF) at the University of British Columbia. The facility is funded almost entirely by federal government grants.

2) Change in Accounting Policy

In previous years, minor renovations and repairs financed by borrowings from the British Columbia Educational Institutions Capital Financing Authority were capitalized as plant assets. Commencing April 1, 1985 renovations under $10,000 and repairs are no longer capitalized or added to the Equity in Plant Assets.

The effect of this change on plant assets and Equity in Plant assets in 1986/87 and 1985/86 was $43,000 and $66,000 respectively. Had this policy been applied retroactively prior to 1985/86, an additional reduction of $1,175,000 would have been made.

3) Loans Payable

Loans are payable to the Bank of Nova Scotia at prime interest rate. These loans represent interim financing for capital projects as authorized by the provisions of the Educational Institution Capital Finance Act or the Financial Administration Act. They will be retired from proceeds of long term debt.

4) Long Term Debt

Long term debt consists of the following:

	1987	1986
	(thousands	of dollars)
Canada Mortgage and Housing Corporation	$ 3,313	$ 3,344
British Columbia Educational Institutions Capital Financing Authority - Net of Sinking Fund	40,942	42,061
British Columbia School Districts Capital Financing Authority	3,705	
Total	$47,960	$45,405

a. Canada Mortgage and Housing Corporation

Maturity Date	Interest Rate	Balance Outstanding 1987	Balance Outstanding 1986	Annual Payments (Including Interest) Until Maturity
		(thousands	of dollars)	
Jan 1, 2017	5.375%	$ 184	$ 187	$ 12
Jan 2, 2018	5.875	922	932	65
Jul 1, 2019	6.875	2,207	2,225	171
		$3,313	$3,344	$248

The debentures are secured by a floating charge on the Madge Hogarth, Shell House, and Louis Riel student residences respectively, recorded at cost of $6,142,000.

b. British Columbia Educational Institutions Capital Financing Authority

Maturity Date	Interest Rate	Face Value	Sinking Fund Balance	Balance Outstanding 1987	Balance Outstanding 1986	Annual Payments (Including Interest) Until Maturity
				(thousands of dollars)		
Dec 10, 1990	9.75%	$2,927	$ 111	$ 2,816	$ 2,927	$ 393
Jul 6, 1991	13.50	458	115	343	402	113
Aug 25, 1991	9.00	350	135	215	188	72
Apr 8, 1993	9.10	280	-	280	-	57
Jun 9, 1998	9.41	2,000	698	1,302	1,394	237
Jan 10, 1999	9.82	2,000	621	1,379	1,482	245
Mar 9, 1999	10.16	3,700	1,082	2,618	2,798	466
Apr 10, 1999	10.26	800	240	560	599	102
Nov 9, 1999	10.68	3,700	934	2,766	2,937	485
Mar 10, 2000	12.74	2,000	508	1,492	1,582	304
Sep 10, 2000	12.55	2,100	445	1,655	1,746	315
Mar 10, 2001	13.13	210	43	167	176	33
Apr 10, 2001	13.66	2,500	377	2,123	2,211	396
May 8, 2001	13.69	2,280	336	1,944	2,023	362
Jul 10, 2001	14.81	1,880	272	1,608	1,672	320
Oct 9, 2001	17.00	1,000	143	857	890	192
Mar 10, 2002	16.10	1,756	240	1,516	1,572	321
May 10, 2002	15.25	1,980	224	1,756	1,819	345
Jun 10, 2002	14.96	1,000	112	888	919	171
Aug 10, 2002	16.53	1,400	154	1,246	1,289	262
Oct 8, 2002	14.16	2,000	217	1,783	1,844	327
Nov 10, 2002	13.43	1,607	173	1,434	1,483	251
Dec 10, 2002	12.01	1,000	107	893	923	142
Apr 5, 2003	11.59	2,000	163	1,837	1,895	276
May 2, 2003	11.53	2,545	206	2,339	2,413	349
Aug 2, 2003	11.51	1,000	79	921	950	137
Dec 1, 2003	11.79	1,000	76	924	952	140
Mar 1, 2004	12.13	2,099	155	1,944	2,000	300
Apr 2, 2004	12.60	1,000	51	949	975	148
Oct 10, 2006	9.36	387	-	387	-	45
		$48,959	$8,017	$40,942	$42,061	$7,306

Annual payments consist of interest and sinking fund payments which are financed by the Province of British Columbia. Payments made in 1986/87 totalled $7,212,000 (1985/86 $6,818,000). The payments to the sinking fund are based on the discounted present values required to fund the repayment of the debt. The sinking fund balance consists of total sinking fund installments to March 31, 1987 plus interest earned. Sinking fund payments during 1986/87 amounted to $1,196,000 (1985/86 $1,089,000), and interest earned for 1986/87 was $648,000 (1985/86 $521,000).

The debentures are unconditionally guaranteed as to principal and interest by the Province of British Columbia.

c. British Columbia School Districts Capital Financing Authority

		Balance Outstanding		Annual Payments (Including
Maturity Date	Interest Rate	1987	1986	Interest) Until Maturity
			(thousands of dollars)	
Dec 10, 1996	9.41%	$3,705		$515

This debenture is for the McTaggart-Cowan Student Residence

5) Group Insurance Reserve

The reserve represents funds earmarked for extraordinary requirements relating to self-insured group life and long-term disability plans. In the opinion of management, this reserve is adequate. Current requirements are funded from the Operating Fund on a pay-as-you go basis.

6) Pension Plans

The University pension plans for administrative and union staff provide benefits based on years of service and the average of the best five consecutive years' salary. The last actuarial valuation as at January 1, 1986 showed that the actuarial liability for accrued benefits as at that date was $22,317,536 and assets on hand were $30,883,167. The surplus will be amortized over a 25 year period using the annuity method and an 8% interest rate. Funding has been adjusted accordingly.

The University pension plan for academic staff generally provides benefits on a money purchase basis but includes an option to members who were in the plan on March 20, 1973 to choose benefits based on years of service and the average of the best five consecutive years' salary. The valuation as at January 1, 1986 showed an actuarial liability of $8,388,018 for the formula retirement benefit option and related assets on hand of $9,225,036. Neither funding nor amortization have been adjusted. The reserve of $2,801,000 as at March 31, 1986 has been released to the Operating Fund.

7) Commitments - Capital Fund

Total commitments under contracts for capital projects amounted to $2,230,000 as at March 31, 1987 (1986 - $1,318,000).

8) Restatement of Comparative Figures

Comparative figures for 1986 have been restated to conform with the 1987 financial statement presentation.

Morgan & Company
Chartered Accountants
1210 - 675 West Hastings Street
Vancouver B C V6B 1N2
Telephone (604) 687-5841

AUDITORS' REPORT

The Members
Universities Council

We have examined the statement of financial position of the Universities Council as at March 31, 1987 and the statement of changes in operating fund balances for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Council as at March 31, 1987 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Vancouver, Canada

July 14, 1987

Chartered Accountants

UNIVERSITIES COUNCIL

STATEMENT OF FINANCIAL POSITION

MARCH 31, 1987

	1987	1986
ASSETS		
Cash	$ 31,636	$ 16,864
Short term deposits	-	130,000
Furniture and Equipment (Note 1)	-	-
	31,636	146,864
Funds held for external organizations and others (Note 3)	-	23,012
	$ 31,636	$ 169,876
LIABILITIES		
Accounts payable	$ 12,419	$ 16,459
Unexpended funds held for external organizations and others (Note 3)	-	23,012
UNEXPENDED OPERATING FUNDS		
Fund balances:		
Unappropriated	19,217	24,349
Appropriated	-	106,056
	19,217	130,405
	$ 31,636	$ 169,876

Approved by:

Chairman

Vice Chairman

UNIVERSITIES COUNCIL

STATEMENT OF CHANGES IN OPERATING FUND BALANCES

FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
REVENUE		
Grant - Province of British Columbia	$ 530,700	$ 530,700
Interest earned	11,270	12,151
	541,970	542,851
EXPENDITURE		
Recurring		
Members' per diems	56,475	52,025
Employees' remuneration	265,531	255,142
Employee benefits	42,080	38,082
Travel, meetings and conferences	29,804	31,464
Administrative, office and library	52,981	47,462
Office rental	82,717	80,946
	529,588	505,121
Non-recurring		
Fees - independent consultants	10,375	9,000
Grants and subsidies	-	3,040
Furniture and equipment (Note 1)	970	304
One time payment - continuing staff	3,700	3,476
	15,045	15,820
	544,633	520,941
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	(2,663)	21,910
TRUST FUND TRANSFER (Note 5)	22,102	-
DESIGNATED PROVINCIAL GRANT (Note 3)	102,000	-
UNAPPROPRIATED FUND BALANCE, beginning of year	24,349	18,439
Appropriations released	106,056	-
Appropriation - staff settlement (Note 3)	(232,627)	
- equipment renewal	-	16,000
UNAPPROPRIATED FUND BALANCE, end of year	$ 19,217	$ 24,349
APPROPRIATED FUND BALANCE, beginning of year	$ 106,056	$ 105,831
Appropriations released	(106,056)	
Appropriation - equipment renewal	-	16,000
- staff settlement (Note 3)	232,627	-
Expenditure - Strategic Planning Project	-	15,775
- staff settlement	(232,627)	-
APPROPRIATED FUND BALANCE, end of year	$ -	$ 106,056

UNIVERSITIES COUNCIL OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1987

1. SIGNIFICANT ACCOUNTING POLICIES

a) Furniture and Equipment

Office furniture and equipment purchases are charged to expenditures when acquired. The cumulative cost of office furniture and equipment charged to expenditures since November 1, 1978 amounts to $55,392 (1986 - $54,422).

b) Appropriated Fund Balance

Unexpended operating funds are appropriated from time to time to provide for specific expenditure to be incurred in future periods.

c) Library

Library purchases are expensed in the year of acquisition. The cumulative cost of library acquisitions charged to expenditures since 1 November 1978 amounts to $64,374 (1986 - $55,995).

2. TERMINATION OF OPERATIONS

Pursuant to directions from the Province of British Columbia, the operations of the Universities Council were terminated on 31 March 1987, with provision for subsequent termination matters.

3. STAFF TERMINATION SETTLEMENTS

Arising from the government's announced intention to dissolve the Universities Council, Council notified its staff on 24 February of their termination of employment effective 31 March 1987. Government approved settlements totalling $232,627 were offered by Council to its staff and these offers have been accepted.

A special provincial government grant of $102,000 was received before 31 March 1987 to assist Council in completing the funding of the severance agreements with each of its members. This grant and $130,627 of available Council funds (total $232,627) were appropriated for use in settlement of severance agreements.

4. INCOME TAXES

The Universities Council is an agent of the Crown in right of the Province of British Columbia. As such no income taxes are payable.

UNIVERSITIES COUNCIL OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1987

5. FUNDS HELD FOR EXTERNAL ORGANIZATIONS AND OTHERS

The Universities Council acts as recipient and disbursing agent of grant funding provided by the Ministry of Advanced Education and Job Training (formerly Ministry of Post-Secondary Education) for certain external organizations and for designated projects or activities. At the Ministry's direction, the balance of funds on hand on 20 March 1987 ,$30,102, and an $8,000 account payable were transferred to the Universities Council for disbursement under the direction of the trustees after 31 March 1987.

During the past year, the Universities Council, as an agent of the Crown of the Province of British Columbia, received $693,136 (1986 - $8,424,000) of private contributions for university funding and remitted these funds to the designated provincial universities.

6. COMMITMENT

The Universities Council is lessee in respect of:

Office premises - to 30 September 1989 at an annual cost of approximately $77,500;

Photocopier - to 30 June 1991 at an annual cost of approximately $5,100 with an early purchase option of $14,515 exercisable on or before 15 June 1987.

The government has assumed these ongoing contractual obligations from 31 March 1987.

7. STATEMENT OF CHANGES IN FINANCIAL POSITION

A Statement of Changes in Financial Position has not been prepared as its inclusion with these financial statements would not be meaningful.

UNIVERSITY OF BRITISH COLUMBIA

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
The University of British Columbia, and

To the Minister of Advanced Education and Job Training
Province of British Columbia:

I have examined the balance sheet of The University of British Columbia as at 31 March 1987 and the following statements for the year then ended:

Statement 2 - Statement of changes in appropriated fund balances
Statement 3 - Statement of changes in unappropriated fund balances
Statement 4 - Statement of changes in student loan and endowment principal fund balances
Statement 5 - Statement of equity in plant assets

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these financial statements present fairly the financial position of the University as at 31 March 1987 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
19 June 1987

STATEMENT 1

THE UNIVERSITY OF BRITISH COLUMBIA
BALANCE SHEET
AS AT MARCH 31, 1987

(thousands of dollars)

ASSETS

		1987	1986
Cash and bank deposit notes		$ 970	$ 10,696
Investments at cost - (Note 1(j)) (market value $159,876 - 1986 $132,957)		149,029	120,243
Accounts receivable		24,800	17,621
Prepaid expenses		717	1,872
Student loans receivable		513	480
Inventories		6,841	7,252
Investment in teaching facilities at associated hospitals	$ 11,482		
Less amortization	2,497	8,985	9,356
Plant assets (Statement 5)			
Land and site improvements		35,314	35,115
Buildings		381,775	371,583
Equipment and furnishings		107,828	102,796
		$716,772	$677,014

LIABILITIES AND FUND BALANCES

		1987	1986
Accounts payable and accrued liabilities		$ 27,540	$ 26,935
Deferred income - fees and services		1,916	1,593
Loans and Promissory Notes - (Note 3)		6,219	28,786
Long-term debt - (Note 3)	$183,455		
Less sinking funds	19,789	163,666	127,951
		199,341	185,265
Insurance Reserve - (Note 7)		6,126	5,848
Fund balances			
Expendable			
Appropriated (Statement 2)			
General purpose operating		1,035	1,319
Ancillary enterprises		3,898	570
Capital		5,949	4,000
		10,882	5,889
Unappropriated (Statement 3)			
General purpose operating		(547)	58
Specific purposes		27,921	15,657
Sponsored research		15,380	14,616
Ancillary enterprises		261	911
Capital		2,566	2,419
		45,581	33,661
Non-Expendable (Statement 4)			
Student loan		1,349	1,342
Endowment principal		88,325	82,424
		89,674	83,766
Equity in plant assets (Statement 5)		365,168	362,585
		$716,772	$677,014

Approved

W.L. Sauder
Chairman, Board of Governors

A.B. Gellatly
Vice President - Administration & Finance

(See accompanying notes to the financial statements)

Balance Sheet

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN APPROPRIATED FUND BALANCES

FOR THE YEAR ENDED MARCH 31, 1987

STATEMENT 2

(thousands of dollars)

	General Purpose Operating		Ancillary Enterprises		Capital	
	1987	1986	1987	1986	1987	1986
Balance, beginning of year	$ 1,319	$ 1,898	$ 570	$ 359	$ 4,000	$ 4,233
Deduct:						
Expended from prior years' appropriations (Statement 3)	1,319	1,898	570	359	4,000	4,233
	-	-	-	-	-	-
Add:						
Appropriations for the year (Statement 3)	1,035	1,319	3,898	570	5,949	4,000
Balance, end of year	$ 1,035	$ 1,319	$ 3,898	$ 570	$ 5,949	$ 4,000

Detail of year end balance

	General Purpose Operating		Ancillary Enterprises		Capital	
	1987	1986	1987	1986	1987	1986
Faculties and Department - operating expenses	$ 963	$ 916	$ -	$ -	$ -	$ -
Renovation projects	-	12	511	-	-	-
Library books and periodicals	72	195	-	-	-	-
Equipment	-	-	-	-	539	172
Designated grants for research and system collaboration	-	196	-	-	-	-
Capital development and facilities	-	-	3,387	570	5,410	3,828
	$ 1,035	$ 1,319	$ 3,898	$ 570	$ 5,949	$ 4,000

(See accompanying notes to the financial statements)

STATEMENT 3

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN UNAPPROPRIATED FUND BALANCES

FOR THE YEAR ENDED MARCH 31, 1987

(thousands of dollars)

	General Purpose Operating		Specific Purposes	Sponsored Research	Ancillary Enterprises	Capital	Totals	
	1987	1986	1987	1987	1987	1987	1987	1986
	(Schedule 1 & 2)*		(Schedule 4)*	(Schedule 5)*	(Schedule 6)*	(Schedule 7)*		
Revenue and other additions:								
Government grants and contracts								
Government of Canada	$ -	$ -	$ 3,173	$ 44,990	$ -	$ -	$ 48,163	$ 39,394
Province of British Columbia								
Base operating	163,093	163,093	-	-	-	-	163,093	163,093
Designated	10,786	3,241	3,480	634	-	-	14,900	3,241
Early terminations	2,600	3,083	-	-	-	-	2,600	3,083
Engineering expansion	750	750	-	-	-	-	750	750
Research quality	-	750	-	-	-	-	-	750
Other	-	-	6,387	4,553	-	23,168	34,108	33,750
Municipalities	-	-	-	10	-	-	10	65
Other governments	-	-	45	127	-	-	172	85
Foreign governments	-	-	1,234	1,504	-	-	2,738	1,777
Student fees	40,640	39,713	152	-	909	-	41,701	39,995
Bequests, donations and non government grants	-	-	5,155	13,399	-	1,218	19,772	22,647
Sales and services	572	794	-	63	46,563	-	47,198	37,436
Income from investments	3,054	3,099	16,945	-	318	596	20,913	13,671
Loans	-	-	-	-	239	8,708	8,947	12,267
	221,495	214,523	36,571	65,280	48,029	33,690	405,065	372,004
Expenses and other deductions:								
Salaries - Academic	95,301	94,534	4,149	11,515	-	-	110,965	108,662
- Student service	5,667	5,286	3,070	7,970	-	-	16,707	15,691
- Staff	63,509	61,533	4,154	15,045	12,956	80	95,744	90,305
	164,477	161,353	11,373	34,530	12,956	80	223,416	214,658
Benefits	20,012	19,699	626	2,122	1,070	3	23,833	23,244
Travel, field trips, moving	3,135	2,383	1,560	3,966	-	5	8,666	7,220
Library acquisitions	5,274	4,887	317	388	-	-	5,979	5,590
Operational supplies and expenses	16,121	12,119	1,007	12,838	5,469	3,471	38,906	30,150
Furniture and equipment	3,462	4,100	1,652	6,328	700	1,830	13,972	17,210
Utilities	8,239	9,313	180	542	1,356	46	10,363	10,659
Renovations and alterations	566	3,153	254	119	1,416	2,226	4,581	8,572
Scholarships, fellowships and bursaries	3,537	3,167	3,343	542	-	-	7,422	7,660
Professional fees	2,212	892	1,271	727	-	1,498	5,708	4,673
Cost of goods sold	-	-	-	-	15,473	-	15,473	13,608
Debt servicing	-	-	-	-	5,312	15,912	21,224	19,589
Building contracts	-	-	-	-	-	8,245	8,245	16,318
Internal cost recoveries	(1,054)	(1,066)	160	894	-	-	-	-
External cost recoveries	(3,464)	(3,634)	-	-	-	-	(3,464)	(3,634)
	222,517	216,366	21,743	62,996	43,752	33,316	384,324	375,517
Transfers and appropriations :								
Expended from prior years' appropriations (Statement 4)	1,319	1,898	-	-	570	4,000	5,889	6,490
Interfund transfers	133	1,308	(2,564)	(1,520)	(1,599)	1,722	(3,828)	(1,662)
Appropriations for the year (Statement 2)	(1,035)	(1,319)	-	-	(3,898)	(5,949)	(10,882)	(5,889)
	417	1,887	(2,564)	(1,520)	(4,927)	(227)	(8,821)	(1,061)
Net increase (decrease) during the year	(605)	44	12,264	764	(650)	147	11,920	(4,574)
Unappropriated Fund balance, beginning of year	58	14	15,657	14,616	911	2,419	33,661	38,235
Unappropriated Fund balance, end of year	($ 547)	$ 58	$ 27,921	$ 15,380	$ 261	$ 2,566	$ 45,581	$ 33,661
							(Statement 1)	(Statement 1)

(See accompanying notes to the financial statements)

* Schedules referred to have been prepared without audit.

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN STUDENT LOAN AND ENDOWMENT PRINCIPAL FUND BALANCES

FOR THE YEAR ENDED MARCH 31, 1987 STATEMENT 4

(thousands of dollars)

	Student Loan	Endowment Principal	Total	
			1987	1986
Revenue and other additions:				
Gifts and bequests	$ -	$ 1,999	$ 1,999	$ 2,162
Interest on loans	8	-	8	8
Income from investments	77	-	77	79
	85	1,999	2,084	2,249
Expenses and other deductions:				
Loans written off	4	-	4	6
Change in year	81	1,999	2,080	2,243
Fund balance, beginning of year	1,342	82,424	83,766	79,861
Interfund transfers	(74)	3,902	3,828	1,662
Fund balance, end of year	$ 1,349	$ 88,325	$ 89,674	$ 83,766
	(Statement 1)	(Statement 1)		

(See accompanying notes to the financial statements)

STATEMENT 5

THE UNIVERSITY OF BRITISH COLUMBIA
STATEMENT OF EQUITY IN PLANT ASSETS
FOR THE YEAR ENDED MARCH 31, 1987

(thousands of dollars)

			Financed by			Total	
		Plant Assets	Ancillary Enterprises	Authorized Capital Borrowings	Temporary Cash Resources	1987	1986
Balance, beginning of year		$509,494	($ 47,865)	($ 97,932)	($ 1,112)	$362,585	$344,810
Add:							
Expenditures Capital Funds (Schedule 7)		33,316	-	-	-	33,316	40,064
Expenditures non Capital Funds		12,450	-	-	-	12,450	15,526
Property Donated		-	-	-	-	-	1,200
Projects advanced from cash (Note 5)		277	-	-	-	277	819
Canada Mortgage & Housing Corp. - Principal repayment		-	194	-	-	194	183
British Columbia Debenture Sinking Fund -							
Interest earned		-	3	-	-	3	-
Principal repayment		-	109	-	-	109	-
British Columbia Educational Institutions Capital Financing Authority Sinking Fund -							
Interest earned		-	-	1,616	-	1,616	1,344
Principal repayment		-	-	2,935	-	2,935	2,447
		555,537	(47,559)	(93,381)	(1,112)	413,485	406,593
Deduct:							
Renovation and other amounts not capitalized		5,619	-	-	-	5,619	1,681
Capital Borrowing & Debt servicing not capitalized		15,912	-	-	-	15,912	15,292
Sinking fund increase related to teaching facilities at associated hospitals		-	-	495	-	495	437
Equipment write off		8,930	-	-	-	8,930	6,045
Building write off		159	-	-	-	159	-
Net increase in borrowings		-	10,366	6,840	(4)	17,202	20,553
		30,620	10,366	7,335	(4)	48,317	44,008
Balance, end of year							
Land and site improvements	$ 35,314						
Buildings	381,775						
Equipment and furnishings	107,828	$524,917	($ 57,925)	($100,716)	($ 1,108)	$365,168	$362,585
	(Statement 1)					(Statement 1)	(Statement 1)

(See accompanying notes to the financial statements)

THE UNIVERSITY OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

(a) General

These financial statements have been prepared with reference to the "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada", published in 1984 by the Canadian Association of University Business Officers (C.A.U.B.O.).

(b) Fund Accounting

Transactions of the University are accounted for by fund accounting procedures in order to recognize various restrictions imposed on the use of available resources. Under these procedures, revenues and their related expenses are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the University, and determinations made by the Board of Governors.

For financial statement reporting purposes the Balance Sheet combines the assets and liabilities of all funds. These funds are either expendable or non-expendable. An expendable fund is one that may be used in its entirety within the restrictions established by the donor or agency providing the funds. A non-expendable fund is one in which at least the original fund balance cannot be expended.

The statements of changes in fund balances show the total income and expenses of the University, after elimination of inter-fund transactions. The University has classified accounts with similar characteristics into major funds as follows:

- the General Purpose Operating Fund consists of those revenues and expenses used in the general operations of the University.

- the Specific Purposes Fund accounts for monies received for specific purposes as stipulated by the donors and includes income earned on the Endowment Principal Fund.
- the Sponsored Research Fund accounts for monies received for research or related activities as approved by government granting agencies, research institutes and other public and private organizations.
- Ancillary Enterprises provide goods and services to the University community and are expected to operate on a break-even basis. Any deficits must be recovered from future operations and surpluses benefit future operations. These enterprises are assessed most overhead costs associated with their operations including payments of principal and interest on all long-term debt. Capital additions for these operations are recorded in the statement of changes in capital fund balances in the year in which they are incurred and are included as capital assets, at cost, on the balance sheet.
- the Capital Fund includes gifts, grants, interest and authorized capital borrowing received for the purpose of acquiring capital assets including those pertaining to ancillary enterprises. These funds may also be used for major renovations, alterations and capital project administrative costs.
- the Student Loan Fund includes gifts and bequests which are used for the purpose of providing loans to students.
- the Endowment Principal Fund includes gifts and bequests received with the stipulation that these funds be invested and the income earned be expended for designated purposes.

(c) Accrual Accounting

The University follows the accrual basis of accounting as recommended by the Canadian Association of University Business Officers (CAUBO) by recording income when earned and expenses when materials or services are received, except that payments resulting from early retirement agreements are expensed as payments are made. Encumbrances are not included in expenses.

(d) Appropriations

The University maintains a general operating budget programme which, subject to annual approval of the Board of Governors, allows faculties to carry forward unexpended funds into the subsequent fiscal year up to a maximum of 1% of the budget allocation for the current year. In addition, the University makes appropriations at the fiscal year end for acquisition of plant assets, replacement of equipment and furnishings, renovations, and for outstanding commitments on library acquisitions.

(e) Inventories

Inventories of merchandise held for resale are stated at the lower of cost and net realizable value. Supplies inventories are recorded at cost.

(f) Investment in Teaching Facilities at Associated Hospitals

The investment represents the funds advanced for teaching facilities at associated hospitals, for which the University has no legal ownership. This investment is being amortized by an amount equal to the contribution to the sinking fund to retire the related long-term debt.

(g) Plant Assets

Expenditures for the acquisition of plant assets are shown on Statement 3 according to the source of funding from which the expenditures were incurred. All plant assets are then shown on the Balance Sheet at cost. Plant assets that are donated for use in operations are recorded directly on the Balance sheet at market value at date of acquisition. In accordance with approved university accounting principles, depreciation of buildings and equipment is not recorded. However, equipment is assumed to have an average useful life of eight years and is deleted as a plant asset entirely in the ninth year. The campus land which was Crown-granted to the University in 1910 is recorded at $1.

(h) Library Acquisitions

Library books and periodicals are expensed in the year of acquisition.

(i) Internal Financing

The University follows a practice of making temporary cash advances to operating departments in order to finance the acquisition of certain plant assets over a period of years. As these advances are recovered the appropriate funds are charged and the repayments are recorded as equity in plant assets. Interest is charged to the fund based on the rate of return on investments held for general purposes. (See Note 5.)

(j) Investments

Investments are recorded at cost. Gains or losses on sales of investments are recognized in the year of disposal and are included in income from investments.

(k) Endowment Principal

The balance of endowment principal on the University's books at March 31, 1987 amounts to $88,326,624. Annual income earned on this sum is used for a variety of purposes as prescribed by the terms of each endowment. In addition, the Vancouver Foundation has a number of endowment funds held for the benefit of the University totalling $4,266,492, of which $2,237,138 was provided by U.B.C.. The income, which amounted to $331,172, was paid to the University for specific purposes. Funds managed by the Vancouver Foundation are not under the University's ownership or control.

(l) Campus Organizations and Agencies

The financial statements of The University of British Columbia do not include the income or expense of the Health Sciences Centre Hospital, Aquatic Centre, Thunderbird Winter Sports Centre, Faculty Club, Thea Koerner House Graduate Student Centre or Tri-Universities Meson Facility (Triumf), but buildings and initial contents are included in the balance sheet.

(m) Joint Ventures

(i) The University is one of five university members of the Western Canadian Universities Marine Biological Society which operates a research station at Bamfield, B.C. The University's annual operating grant to the Society (1987 - $143,484; 1986 - $129,886) is recorded as an expenditure from the General Operating Fund.

(ii) The University is one of four university members of a consortium which manages the Tri-Universities Meson Facility (Triumf) at the University of British Columbia. The facility is funded almost entirely by Federal Government grant and the University makes no direct financial contribution.

No monetary gain is expected from these joint ventures.

NOTE 2 INTERFUND TRANSFERS

Interfund transfers comprise the following:

- The General Purpose Operating Fund has been increased $133,150 by a transfer from the Specific Purposes Fund.

- The Endowment Principal Fund has been increased $3,902,367 by a transfer from the Specific Purposes Fund, consisting of unexpended income earned on endowment funds of $3,341,821 and unexpended donations of $560,546.

- The Capital Fund has increased $1,723,457, representing $1,701,131 transferred from the Ancillary Enterprises Fund to assist with the financing of the Acadia Park housing projects and parking facilities, and $22,326 from the Specific Purposes Fund-Trust to assist with financing of the Shaughnessy/Grace/Children's Research Facilities.

- The Specific Purposes Fund-Trust has increased $3,053,528 as a result of a transfer of $1,520,793 from Sponsored Research of accounts previously classified as research projects, a transfer from endowment income of $2,029,706 to cover expenses in the University Development Fund, $246,484 to cover other expenses, and a transfer of $74,523 from the Student Loan Fund, less a transfer to the Endowment Principal Fund of $560,546 of unexpended donations, a transfer to the General Purposes Operating Fund of $133,150, a transfer to Ancillary Enterprises Fund of $101,956, and a transfer to the Capital Fund of $22,326 .

- The Sponsored Research Fund has decreased $1,520,793 as a result of a transfer to Specific Purpose Fund-Trust of accounts previously classified as research projects.

- The Ancillary Enterprises Fund has decreased $1,599,175 by the transfer to the Capital Fund of $1,701,131 less the transfer from the Specific Purposes Fund - Trust of $101,956.

NOTE 3 LOANS, PROMISSORY NOTES AND LONG-TERM DEBT

	Principal	
	1987	1986
Loans & Promissory Notes		
Loans		
Under the Educational Institution Capital Finance Act	$ 4,428,656	$ 6,262,152
Promissory Notes		
To the Province of British Columbia	790,408	22,524,162
(Statement 1)	$ 5,219,064	$ 28,786,314

	Annual Payments Including Interest 1987/88	Principal 1987	Principal 1986
Long-term Debt			
Canada Mortgage and Housing Corporation 5.125% to 7.875% due 2012 to 2023 inclusive	$ 1,310,653	$ 20,146,683	$ 20,340,616
British Columbia Educational Institutions Capital Financing Authority 9.000% to 17.510% due 1990 to 2006 inclusive	19,855,723	125,208,060	116,737,000
Province of B.C. Debenture 8.39% to 9.75% due 1990 to 2006 inclusive	4,272,401	37,100,000	5,000,000
Forgiveable loan from Private Donor due 1994	-	1,000,000	1,000,000
(Statement 1)		$183,454,743	$143,077,616

Under the authority of the Educational Institution Capital Finance Act, the University has financed certain capital facilities of the University and teaching facilities at associated hospitals with bank demand loans. These loans are then refinanced through debentures issued by the University to the British Columbia Educational Institutions Capital Financing Authority (B.C.E.I.C.F.A.). Funds are received from the Province of British Columbia to fully meet the interest and sinking fund payments. The actual payments to the sinking fund held by the B.C.E.I.C.F.A. are based on the discounted present values required to fully fund the repayment of the debentures by their respective maturity dates. These debentures can be recalled by the B.C.E.I.C.F.A. by giving not less than five months notice in writing.

NOTE 4 COMMITMENTS

There are commitments under capital contracts at March 31, 1987 of $794,798 (1986 - Nil).

A number of early termination arrangements have been made with academic and support staff which involve a commitment of approximately $4,000,000 (1986 - $4,500,000). These commitments are payable in subsequent years.

NOTE 5 ADVANCES FOR PLANT ASSETS

The University has utilized temporary cash resources to finance the purchase of plant assets as follows:

	April 1,1986	Repayment	Advances	March 31,1987
Forestry Container Nursery	$210,784	$ 63,354	$ -	$ 147,430
Tennis Centre	218,496	-	-	218,496
Satellite Communications System	90,796	6,547	-	84,249
Dental Clinic/Student Health Services Computer	40,939	40,939	-	-
Bookstore Computer	397,514	122,890	224,755	499,379
PBX Telex	154,300	48,000	-	106,300
Biomedical Equipment	-	-	51,908	51,908
	$1,112,829	$281,730	$276,663	$1,107,762

It is anticipated that the total of $1,107,762 will be recovered from operating net margins of these activities in future years and will be reflected as equity in plant assets when recovered. The advances and repayments in the year are disclosed in the Statement of Equity in Plant Assets (Statement 5).

NOTE 6 PENSION PLANS

The University has two pension plans which are administered by separate trustees/directors. The faculty pension plan provides benefits on a money purchase basis, with a minimum retirement benefit included therein. The staff pension plan benefits are based on 2% of the average best three years basic salary multiplied by the number of years of contributory service, less an adjustment for Canada Pension Plan contributions.

The University expenses the annual funding installments in each year. Combined with member contributions, both pension plans are operated on an actuarially sound financial basis.

NOTE 7 INSURANCE RESERVE

The University has two reserve funds. The Group Life/Disability Insurance Reserve of $6,063,892 is held in trust for beneficiaries of the Group Life and Long Term Disability Plans. The funds are earmarked for liabilities relating to open and unreported claims, disabled lives reserves and a rate stabilization fund. The reserve funds on hand are adequate to meet existing commitments.

The Self Insurance Reserve of $61,766, is to assist in funding the first $25,000 of any loss replacement on a property insurance claim.

NOTE 8 RECLASSIFICATION

Comparative figures for 1986 have been restated to conform with the 1987 financial statement presentation.

UNIVERSITY OF VICTORIA

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
The University of Victoria, and

To the Minister of Advanced Education and Job Training
Province of British Columbia

I have examined the combined balance sheet of the University of Victoria as at 31 March 1987 and the following statements for the year then ended:

Statement 2 - Combined statement of changes in appropriated expendable funds

Statement 3 - Combined statement of changes in unappropriated expendable funds

Statement 4 - Combined statement of changes in non-expendable student loan and endowment principal funds

Statement 5 - Combined statement of changes in equity in plant assets

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these combined financial statements present fairly the financial position of the University as at 31 March 1987 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Robert J. Hayward C.A.
Acting Auditor General

Victoria, British Columbia
9 July 1987

STATEMENT 1

UNIVERSITY OF VICTORIA
COMBINED BALANCE SHEET
As at March 31, 1987 (in thousands of dollars)

	1987	1986
ASSETS		
Cash and temporary investments	25,191	24,421
Accounts receivable	3,999	3,760
Inventories	1,558	1,398
Deferred charges	431	522
Endowment investments (market $17,309 - 1986 $15,505)	14,745	13,452
Capital funds held in trust (Note 2)	542	1,842
Plant assets		
Land and site improvements	9,350	9,254
Buildings	90,037	88,203
Equipment and furnishings	34,521	29,993
Library holdings	28,594	25,979
	208,968	198,824
LIABILITIES		
Accounts payable and accrued liabilities	9,992	8,610
Deferred operating revenue	584	566
Deferred capital revenue (Note 2)	501	1,389
Loans payable (Note 3)	1,969	719
Long term debt (Note 4)	31,856	31,620
Group insurance reserve (Note 5)	1,225	1,135
FUND BALANCES		
Expendable funds		
Appropriated (Statement 2)		
General Operating	8,844	8,647
Ancillary Enterprises	1,328	1,912
Unappropriated (Statement 3)		
General Operating	9	67
Specific Purposes	2,733	2,814
Sponsored Research	2,178	2,251
Ancillary Enterprises	120	110
Capital	1,145	1,747
Non-expendable funds (Statement 4)		
Student Loan	74	81
Endowment Principal (Note 6)	15,167	13,740
EQUITY IN PLANT ASSETS (Statement 5)	131,243	123,416
	208,968	198,824

Approved

I H Stewart, Q C
Chairman of Board of Governors

R W McQueen

R W. McQueen, C A
Vice-President, Finance

See accompanying notes
to the financial statements

STATEMENT 2

COMBINED STATEMENT OF CHANGES IN APPROPRIATED EXPENDABLE FUNDS
Year ended March 31, 1987 (in thousands of dollars)

	Balance beginning of year	Released to meet expenditure	Additions during year	Balance at end of year
GENERAL OPERATING FUND				
Equipment replacement and capital improvements				
Audiovisual services	277	146	117	248
Chapel			2	2
Coin-operated photocopiers	62	46	44	60
Computing - general	1,637	572	610	1,675
Computing - Engineering	165		286	451
Electronic office equipment	242	74	189	357
Motor vehicles	85	19	46	112
Parking services	41		9	50
Photocopy services	211	58	66	219
Printing and duplicating services	333	72	137	398
Rental properties	157		61	218
Stadium	43		21	64
University House	4	6	13	11
General renovations and site improvements	445	445		
Equipment purchases	345	345	290	290
Non-recurring research and travel	250	250	250	250
Early retirement commitments			469	469
Fine Arts special projects			100	100
Scholarships			75	75
Committed annualization costs of salaries and benefits	417	417		
Non-recurring expenditures financed from budgetary savings	3,833	3,035	2,897	3,695
Uninsured property losses	100			100
	8,647	5,485	5,682	8,844
ANCILLARY ENTERPRISES FUND				
Equipment replacement and capital improvements				
Bookstore	241	44	120	317
Food Services	996	968	152	180
Residences	675	158	314	831
	1,912	1,170	586	1,328
TOTAL APPROPRIATED FUNDS	10,559	6,655	6,268	10,172
1986 COMPARATIVE	9,968	6,537	7,128	10,559

STATEMENT 3

COMBINED STATEMENT OF CHANGES IN UNAPPROPRIATED EXPENDABLE FUNDS

Year ended March 31, 1987 (in thousands of dollars)

	General Operating	Specific Purposes	Sponsored Research	Ancillary Enterprises	Capital	Total 1987	Total 1986
REVENUE AND OTHER ADDITIONS							
Government grants and contracts-provincial	56,107	2,252	311		6,058	64,728	68,248
-federal	218	789	5,657			6,664	6,230
-other	54	38	69			161	103
Student fees-credit courses	11,999	358				12,357	11,769
-non credit courses	426	58				484	448
-other	410	10				420	445
Gifts, grants and bequests	83	791	509			1,383	7,706
Sales of services and products				9,640		9,640	8,324
Investment income	1,474	1,353		42	300	3,169	3,048
Other revenue	318	5			62	385	878
Authorized capital borrowings					2,511	2,511	816
	71,089	5,654	6,546	9,682	8,931	101,902	108,015
EXPENDITURE AND OTHER DEDUCTIONS							
Salaries-faculty	26,143	694	377			27,214	26,308
-other instruction and research	3,303	1,206	2,491			7,000	6,709
-support staff	19,985	817	34	2,827	281	23,944	22,998
Total salaries	49,431	2,717	2,902	2,827	281	58,158	56,015
Employee benefits	5,957	136	165	229		6,487	6,350
Travel	1,596	590	646	23		2,855	2,556
Library acquisitions	2,745	96	39			2,880	2,341
Supplies and expenses	5,673	1,019	1,328	1,461	2,368	11,849	8,454
Equipment purchases	3,749	58	792	275	774	5,648	6,407
Equipment rental and maintenance	1,084	14	31	126		1,255	1,133
Utilities	1,893		2	374		2,269	2,348
Scholarships, fellowships and bursaries	1,558	1,034	462			3,054	2,238
Cost of goods sold				4,209		4,209	3,676
Debt service				667	5,234	5,901	5,473
Building contracts					833	833	12,846
Land and site improvements					116	116	767
Internal cost allocations	(802)	485	252	65			
External cost recoveries	(2,015)	(676)				(2,691)	(2,504)
	70,869	5,473	6,619	10,256	9,606	102,823	108,100
TRANSFERS AND APPROPRIATIONS							
Inter-fund transfers	(81)	(262)			73	(270)	(2,643)
Appropriations released to meet expenditures	5,485			1,170		6,655	6,537
New appropriations	(5,682)			(586)		(6,268)	(7,128)
	(278)	(262)		584	73	117	(3,234)
NET INCREASE (DECREASE) DURING YEAR	(58)	(81)	(73)	10	(602)	(804)	(3,319)
FUND BALANCES AT BEGINNING OF YEAR	67	2,814	2,251	110	1,747	6,989	10,308
FUND BALANCES AT END OF YEAR	9	2,733	2,178	120	1,145	6,185	6,989

STATEMENT 4

COMBINED STATEMENT OF CHANGES IN NON-EXPENDABLE STUDENT LOAN AND ENDOWMENT PRINCIPAL FUNDS
Year ended March 31, 1987 (in thousands of dollars)

	Student Loan	Endowment	Total 1987	Total 1986
ADDITIONS				
Gifts, grants and bequests	3	402	405	2,475
Realised gains on investments		755	755	100
	3	1,157	1,160	2,575
DEDUCTIONS				
Bad loans	10		10	7
INTER-FUND TRANSFERS		270	270	2,643
NET INCREASE (DECREASE) DURING YEAR	(7)	1,427	1,420	5,211
FUND BALANCES AT BEGINNING OF YEAR	81	13,740	13,821	8,610
FUND BALANCES AT END OF YEAR	74	15,167	15,241	13,821

STATEMENT 5

COMBINED STATEMENT OF CHANGES IN EQUITY IN PLANT ASSETS
Year ended March 31, 1987 (in thousands of dollars)

	1987	1986
ADDITIONS		
Additions to plant assets	10,488	22,260
Repayment of capital borrowings from -		
Provincial government grants	720	687
Interest earnings on sinking fund	496	409
Ancillary enterprise operations	61	60
Capital funds	46	
	11,811	23,416
DEDUCTIONS		
New capital borrowings	2,511	816
Debenture re-financing costs	58	
Equipment, furnishings and library holdings written off	1,415	853
	3,984	1,669
NET INCREASE DURING YEAR	7,827	21,747
EQUITY AT BEGINNING OF YEAR	123,416	101,669
EQUITY AT END OF YEAR	131,243	123,416

NOTES TO COMBINED FINANCIAL STATEMENTS
March 31, 1987

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

(a) General
These financial statements have been prepared in accordance with accounting principles generally accepted for universities as described in the 'Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada' published by the Canadian Association of University Business Officers (CAUBO).

(b) Combined Statements
These statements include the accounts of two incorporated bodies whose activities are conducted for the sole benefit of the University: the University of Victoria Foundation which holds and administers endowment funds and related income, and the Island Pacific Institute Foundation which operates an off-campus conference centre.

(c) Fund Accounting
Fund accounting procedures are employed in order to recognize restrictions placed on the use of resources by donors and granting agencies or by the governing boards. Separate accounts are maintained for each fund to ensure observance of these restrictions.

For financial reporting purposes the balance sheet combines the assets and liabilities of all funds. The statements of changes in funds show the additions to and the deductions from each fund.

Funds are classfied as expendable or non-expendable. Expendable funds are those which may be expended in their entirety within the restrictions referred to above. Non-expendable funds comprise gifts and other receipts that are to be held as endowment principal or used for making loans to students.

Funds with similar characteristics are grouped together for reporting purposes as follows:

General Operating
Revenues which the Board of Governors administers at its discretion.

Specific Purposes
Gifts, grants and student fees to be used for designated projects and purposes, and investment income earned on endowment principal.

Sponsored Research
Gifts, grants and contract revenue in support of research.

(c) Fund Accounting (continued)

Ancillary Enterprises
Revenue from service operations which are expected to function on a self-supporting basis. These enterprises are charged with most costs associated with their operations, including debt service and provisions for repair and replacement of facilities.

Capital
Amounts received for acquisition of plant assets, major renovations and repayment of long term debt.

Student Loan
Amounts held for making loans to students

Endowment Principal
Amounts held as invested principal, the income from which is added to the Specific Purposes Fund

(d) Accrual Accounting
Revenue is recorded when received or receivable. Expenditures are recorded when the goods or services are received. No accrual is made for salaried employees' vacation pay or study leave support.

(e) Appropriations
Appropriations are set aside within the General Operating and Ancillary Enterprises Funds for future major or specific project expenditures and in respect of certain unexpended budget allocations. These appropriations are released when the expenditures to which they relate are made.

(f) Investments
Investments are recorded at cost. Temporary investments consist of short term deposits, treasury bills and corporate notes. Endowment investments also include stocks and bonds.

(g) Inventories
Inventories of supplies are recorded at cost. Inventories of merchandise held for resale are stated at the lower of cost and net realizable value.

(h) Deferred Charges
Prepaid long term equipment rental costs are amortized on a straight line basis over 10 years.

(i) Plant Assets

Expenditures for plant asset additions are charged to the fund which provides the resources for the expenditures. No depreciation is recorded.

Plant assets are also recorded at cost on the balance sheet, with appropriate credits to the equity account or to the long term debt which financed their acquisition. The amount shown for library holdings represents acquisition costs only, and does not include cataloguing or other internal handling costs.

The original cost of plant assets is deleted from the asset and equity accounts as follows:

- land and buildings costs are deleted upon disposal;
- equipment and furnishings are deemed to have an average useful life of eight years and are written off in their ninth year;
- disposal and shrinkage of library holdings is recorded by means of an annual allowance.

(j) Capital Borrowings

Certain Capital Fund expenditures are financed under borrowing authority given by the Province of B.C. The proceeds from these authorized borrowings are therefore recorded as revenue of the Capital Fund in the same year as the expenditures are made.

Funds provided by the Province of B.C. to repay the principal and interest of these borrowings, and the interest earned on the sinking fund to which such principal repayments are made, are both recorded as provincial government grants revenue in the Capital Fund, together with a corresponding debt service expenditure. In previous years, only amounts in respect of interest payments were recorded as grant revenue and debt service expenditure. The 1986 comparative figures for provincial government grants revenue and debt service expenditure have therefore been re-stated by an additional $1,134,905.

NOTE 2 CAPITAL FUNDS HELD IN TRUST

These funds are held in a trust account by the Minister of Finance pursuant to the University of Victoria Special Appropriation Act 1984 for the purpose of financing, constructing and equipping a Science and Engineering Facility at the University. The difference of $41,171 between the balance of this account and the associated deferred revenue represents Capital Fund revenue recognized at March 31, 1987 in respect of project expenditures incurred but not paid at that date.

NOTE 3 LOANS PAYABLE

Loans are held from the Bank of Montreal ($798,492) and from the Provincial Treasury ($1,170,000) at prime interest rates or lower, under the authority of the Educational Institution Capital Finance Act. These loans will be repaid with funds received from the Province of B.C. for that purpose, or refinanced through debentures issued by the University to the B.C. Educational Institutions Capital Financing Authority.

NOTE 4 LONG TERM DEBT

	Principal 1987	Principal 1986
B.C. Educational Institutions Capital Financing Authority		
9.41% to 17% due 1990 to 2004	31,638,650	30,080,596
Less sinking fund	6,112,229	4,857,262
	25,526,421	25,223,334
Canada Mortgage and Housing Corporation		
5.125% to 9.5% due 2015 to 2029	4,095,082	4,116,879
Great-West Life Assurance Company		
11% due 1988	2,233,987	2,279,673
	31,855,490	31,619,886

Debentures are issued to the B.C. Educational Institutions Capital Financing Authority under the Educational Institution Capital Finance Act. Payments to the sinking fund held by the Authority are based on the discounted present values required to fund repayment of the debentures at maturity. These debentures can be recalled by the Authority giving not less than 5 months' notice. Sinking fund and interest payments are made with funds received from the Province of B.C. for that purpose or from the Ancillary Enterprises Fund.

Debentures issued under Orders-in-Council to the Canada Mortgage and Housing Corporation are secured by a mortgage on the student residences and Commons building. Principal and interest payments are made from the Ancillary Enterprises Fund.

A mortgage payable to the Great-West Life Assurance Company is registered against the land and building operated as a conference centre by the Island Pacific Institute Foundation. Principal and interest payments are made from the Capital Fund.

The aggregate annual payments of principal and interest required under these long term debt instruments during the next 5 years are as follows:

	Ancillary Enterprises Fund	Capital Fund
1987-88	666,995	5,003,338
1988-89	666,995	6,914,570
1989-90	666,995	4,714,570
1990-91	666,995	4,595,467
1991-92	666,995	4,538,767

NOTE 5 GROUP INSURANCE RESERVE

This reserve is held in connection with the University's group life and long-term disability insurance plans. One-half of the reserve derives from employee contributions to the plans. The reserve provides for rate stabilization and for any adverse claims experience.

NOTE 6 ENDOWMENT PRINCIPAL

This non-expendable funds balance represents assets held by the University and the University of Victoria Foundation. Not included in this balance are endowment funds of $810,000 held by the Vancouver Foundation, the income from which will be paid to the University for specific purposes. These latter endowment funds are not owned or controlled by the University.

NOTE 7 PENSION PLANS

The University pension plan for faculty and administrative and academic professional staff is a defined contribution plan providing both money-purchase annuities and formula pension benefits. The plan is administered by a separate Board of Trustees. The latest actuarial valuation as at July 1, 1986 showed that the formula pension benefit liabilities of the plan were fully funded.

The University pension plan for other staff is a defined benefit plan administered by the University. An actuarial valuation as at January 1, 1987 is still in progress, but preliminary indications are that the liabilities of the plan are fully funded.

NOTE 8 UNIVERSITY INTERESTS IN TRIUMF AND WCUMBS

(a) The University is one of four parties to a joint venture agreement under which research is conducted at the Tri-Universities Meson Facility (TRIUMF) on the University of B.C. campus and elsewhere. The Facility and its operations are funded by federal government grants and the University makes no direct financial contribution. The accounts of TRIUMF are not included in these statements.

(b) The University is one of five members of the Western Canadian Universities Marine Biological Society (WCUMBS) which operates a research and teaching station at Bamfield, B.C. The University's annual grant to the Society is recorded as an expenditure in the General Operating Fund (1987 - $83,673; 1986 - $82,034). The accounts of WCUMBS are not included in these statements.

NOTE 9 COMMITMENTS

Commitments under early termination arrangements with academic staff totalled $276,000 as at March 31, 1987. Payment of these commitments will be charged to the General Operating Fund.

WORKERS' COMPENSATION BOARD OF BRITISH COLUMBIA

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria,
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Workers' Compensation Board, and

To the Minister of Labour and Consumer Services
Province of British Columbia:

I have examined the balance sheet of the Workers' Compensation Board as at 31 December 1986 and the statements of income and expense and unappropriated surplus, changes in fund liabilities, changes in special reserve balances and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at 31 December 1986 and the results of its operations and the changes in its fund liabilities, special reserve balances and financial position for the year then ended in accordance with the accounting principles described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

The Auditor's Reports on the 1984 and 1985 financial statements of the Board referred to a contingency margin of $42.8 million, which was created in 1984 by means of a charge to expense, and subsequently reversed in 1985. These reports contained opinions that in 1984 this contingency margin should not have been charged as an expense, but rather as a contingency appropriation. Similarly, in 1985 the reversal should not have been applied to reduce expense. Had the contingency margin been treated as an apropriation, net income applied to unfunded liability would have been increased by $42.8 million in 1984 and reduced by $42.8 million to $302.7 million in 1985. The amounts of unfunded liability would not have been affected in either year. This matter is referred to here only because it affects the comparability of the amounts shown as net income applied to unfunded liability on the 1986 statement of income and expense and unappropriated surplus.

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
4 March 1987

WORKERS' COMPENSATION BOARD

BALANCE SHEET
AS AT 31 DECEMBER 1986 (in $,000's)

EXHIBIT 1

ASSETS	**1986**	1985
Cash and short-term investments	703,173	915,113
Assessments and accrued interest receivable	142,545	152,946
Deposit account unfinalled claims receivable (Note 4)	72,315	69,905
Long-term investments, market value	1,763,318	1,233,502
Fixed assets (Note 5)	58,813	48,271
	2,740,164	2,419,737
LIABILITIES AND FUND BALANCES		
Accounts payable and accrued liabilities	22,315	22,716
Deposit accounts	3,158	3,158
Accident fund liabilities (Exhibit 3)	2,305,738	2,261,848
Accident fund special reserves (Exhibit 4)	34,526	32,589
Silicosis fund liabilities (Exhibit 3)	31,312	33,486
Deferred long-term investment gains and losses (Note 3)	79,837	97,784
	2,476,886	2,451,581
Benefit maintenance and assessment rate stabilization reserve (Note 2)	150,000	–
Unappropriated surplus (unfunded liability) (Exhibit 2)	113,278	(31,844)
	2,740,164	2,419,737

The accompanying six notes are an integral part of these financial statements.

Approved by the Board:

J.A. Nielsen
Chairman

A.P. Devine
Commissioner

B. Korman
Commissioner

J.M. Nutter
Commissioner

WORKERS' COMPENSATION BOARD **EXHIBIT 2**

STATEMENT OF INCOME AND EXPENSE AND UNAPPROPRIATED SURPLUS FOR THE YEAR ENDED 31 DECEMBER 1986 (in $,000's)

	1986	1985
INCOME		
Assessments		
Classes	399,749	456,120
Deposit accounts (Note 4)	18,366	18,639
Penalties	3,104	3,460
	421,219	478,219
Investment income		
Earned for the year	230,990	206,147
Amortization of long-term investment gains and losses (Note 3)	48,702	29,227
	279,692	235,374
	700,911	713,593
EXPENSE		
Current year claims		
Wage loss compensation	83,563	75,390
Medical aid payments	27,084	26,893
Pension awards, capitalized values	12,886	12,402
Provision for unfinalled claims	173,774	171,007
	297,307	285,692
Prior years' claims		
Investment income allocated to fund liabilities and special reserves	279,692	235,374
Adjustment to prior years' actuarial estimates	(253,240)	(221,176)
	26,452	14,198
Administration and other expenses		
Administration	67,201	65,858
Review Board and Advisors	3,406	1,712
Research grants and awards	923	624
	71,530	68,194
	395,289	368,084
NET INCOME APPLIED TO UNFUNDED LIABILITY	305,622	345,509
UNFUNDED LIABILITY - 1 January	(31,844)	(358,353)
APPROPRIATION TO SPECIAL RESERVES	(10,500)	(19,000)
APPROPRIATION TO BENEFIT MAINTENANCE AND ASSESSMENT RATE STABILIZATION RESERVE (Note 2)	(150,000)	—
UNAPPROPRIATED SURPLUS (UNFUNDED LIABILITY) - 31 December	113,278	(31,844)

WORKERS' COMPENSATION BOARD

STATEMENT OF CHANGES IN FUND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 1986 (in $,000's)

EXHIBIT 3

	Accident Fund		Silicosis Fund	
	1986	**1985**	**1986**	**1985**
ADDITIONS TO THE FUND LIABILITIES				
Current year claims				
Provision for unfinalled claims	172,981	170,404	793	603
Pension awards, capitalized values	16,145	16,287	98	—
Prior years' claims				
Investment income allocation	272,881	229,663	4,245	4,094
Adjustment to prior years' actuarial estimates	(248,401)	(215,051)	(4,839)	(6,125)
	213,606	201,303	297	(1,428)
DEDUCTIONS FROM THE FUND LIABILITIES				
Pensions paid	99,758	95,071	2,421	2,546
Wage loss compensation	41,148	36,039	—	—
Medical aid payments	28,810	28,387	50	109
	169,716	159,497	2,471	2,655
CURRENT YEAR INCREASE (DECREASE)	43,890	41,806	(2,174)	(4,083)
BALANCE - 1 January	2,261,848	2,220,042	33,486	37,569
BALANCE - 31 December (Exhibit 1)	2,305,738	2,261,848	31,312	33,486
Represented by:				
Provision for unfinalled claims	1,000,613	1,028,110	10,858	12,030
Pension awards, capitalized values	1,305,125	1,233,738	20,454	21,456
	2,305,738	2,261,848	31,312	33,486

WORKERS' COMPENSATION BOARD

STATEMENT OF CHANGES IN SPECIAL RESERVE BALANCES FOR THE YEAR ENDED 31 DECEMBER 1986 (in $,000's)

EXHIBIT 4

				Total	
	Contingent	Disaster	Enhancement	1986	1985
ADDITIONS TO THE RESERVES					
Appropriation of net income	—	1,500	9,000	10,500	19,000
Investment income allocation	154	1,229	1,183	2,566	1,617
	154	2,729	10,183	13,066	20,617
DEDUCTIONS FROM THE RESERVES					
Pensions awards, capitalized values	—	997	2,271	3,268	2,936
Wage loss compensation	—	260	5,604	5,864	5,128
Medical aid payments	—	91	1,906	1,997	2,033
	—	1,348	9,781	11,129	10,097
CURRENT YEAR INCREASE	154	1,381	402	1,937	10,520
BALANCE - 1 January	1,630	13,616	17,343	32,589	22,069
BALANCE - 31 December (Exhibit 1)	1,784	14,997	17,745	34,526	32,589

WORKERS' COMPENSATION BOARD

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED 31 DECEMBER 1986 (in $,000's)

EXHIBIT 5

	1986	1985
FUNDS PROVIDED FROM		
Net income applied to unfunded liability	305,622	345,509
Add (deduct) items not requiring cash:		
Provision for unfinalled claims	173,774	171,007
Adjustment to prior years' actuarial estimates	(253,240)	(221,176)
Investment income allocated to fund liabilities and special reserves	279,692	235,374
Pension awards, capitalized values	12,886	12,402
Depreciation	3,488	2,455
Loss (gain) on disposal of fixed assets	1,767	(62)
	523,989	545,509
Deduct:		
Cash applied in settlement of fund liabilities or charged against special reserves:		
Pensions paid	102,179	97,617
Wage loss compensation	47,012	41,167
Medical aid payments	30,857	30,529
	180,048	169,313
Funds generated from operations	343,941	376,196
(Decrease) increase in deferred long-term investment gains and losses	(17,947)	54,338
Decrease in assessments and accrued interest receivable	10,401	6,900
Net (decrease) increase in other liabilities	(401)	5,300
Pension payments recovered from third parties	89	949
Proceeds from disposal of fixed assets	432	123
	336,515	443,806
FUNDS APPLIED TO		
Purchase of fixed assets	16,230	2,838
Increase in deposit account unfinalled claims receivable	2,409	9
	18,639	2,847
INCREASE IN FUNDS INVESTED	317,876	440,959
FUNDS INVESTED - 1 January	2,148,615	1,707,656
- 31 December	2,466,491	2,148,615
COMPONENTS OF INCREASE IN FUNDS INVESTED		
(Decrease) increase in cash and short-term investments	(211,940)	3,983
Increase in long-term investments	529,816	436,976
	317,876	440,959

WORKERS' COMPENSATION BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1986

Note 1 - Significant Accounting Policies

(a) Fund Accounting

Although the liabilities and reserves of the Board are allocated to the Accident and Silicosis Funds and various sub-divisions thereof, the assets are recorded on a pool basis with no allocation of individual assets to specific funds.

(b) Long-Term Investments

Long-term investments are stated at market value. The amount by which market value differs from book value represents an unrealized gain or loss. Unrealized gains and losses occurring during the year, together with gains and losses realized on disposal of long-term investments during the year, are deferred and amortized on a straight-line basis over a five year period.

(c) Fixed Assets

Fixed assets are reported at cost, except for land acquired before 1970 which is recorded at appraised value. Deferred costs represent expenditures incurred on major information systems projects. Fixed assets are depreciated or amortized on a straight line basis over their estimated useful lives as follows:

Buildings	20 or 40 years	Furniture	10 years
Equipment	3 to 10 years	Vehicles	5 years
Deferred Costs	3 to 5 years		

(d) Fund Liabilities

The Board calculates the liabilities for unfinalled claims and pensions as explained below. These liabilities, and the underlying assumptions and methods, are examined by the consulting actuary appointed by the Board. The report of the consulting actuary is appended to these financial statements.

(i) Unfinalled Claims

Provisions for future claims costs relating to injuries occurring prior to 31 December 1986 for which the final settlement has not been determined are credited to the unfinalled claims liabilities which are part of the Accident and Silicosis Funds established under Sections 39 (1)(c) and 41 (2)(b) of the Workers' Compensation Act. Wage loss compensation and medical aid payments, and the capitalized value of pension awards granted after the year of injury (or after the year in which the claim is allowed, in the case of silicosis) are charged to the respective unfinalled claims liabilities.

(ii) Pensions

Capitalized values of pension awards are credited to the pension liability provisions, which are then charged with pensions paid. When a pension is awarded for an injury which occurred in the current year its capitalized value is treated as a current period expense. In the case of a pension awarded after the year of the injury (or after the year in which the claim is allowed, in the case of Silicosis), the pension is charged to the appropriate unfinalled claims liability.

(e) Accident Fund Special Reserves

The special reserves established pursuant to Section 39 of the Workers' Compensation Act are:

- Contingent Reserve [Section 39 (1)(b)] which provides a reserve in aid of industries or classes which may become depleted or extinguished.
- Disaster Reserve [Section 39 (1)(d)] which provides a reserve to be used to meet the loss arising from a disaster or other circumstances which the Board considers would unfairly burden the employers in a particular class.
- Enhancement Reserve [Section 39 (1)(e)] which provides a reserve for payment of that portion of a disability enhanced by reason of a pre-existing disease, condition or disability.
- The Board determines the amounts required to maintain these reserves at an adequate level. This levy is prorated to the various employer classes.

(f) Prior Years' Claims

All amounts recorded as "Provision for unfinalled claims" and as "Pension awards, capitalized values" are the actuarial estimates of the net present values of these liabilities. The calculation of net present value assumes that the annual rate of return on the Board's investments will exceed the annual increase in the Consumer Price Index (CPI) by 2-3/8%.

Each year, benefits paid by the Board are increased in line with the CPI and the actuarial assumptions are modified to include more recent experience. These changes result in a revaluation of the acturial estimates made in prior years. Investment income received or receivable during the year is allocated to the fund liabilities to offset the revaluation.

The amount by which the revaluation differs from investment income allocated is described in the statements as "Adjustment to prior years' acturial estimates" and is treated as a current period item.

(g) Assessment Income and Assessments Receivable

As a significant portion of assessment income for the year is not received until after year end, the amount shown is an estimate based on statistical data. Adjustments to this estimate are made in the following year.

Note 2 - Benefit Maintenance and Assessment Rate Stabilization Reserve

The Board has appropriated from surplus $150 million to a benefit maintenance and assessment rate stabilization reserve. This reserve will be used to reduce the impact on assessment rates resulting from potential changes in claim frequencies or benefit levels.

Note 3 - Deferred Long-Term Investment Gains and Losses ($000's)

	1986	1985
Balance - 1 January	97,784	43,446
Realized (losses) gains for the year	(141)	661
Unrealized gains for the year	30,896	82,904
	128,539	127,011
Amortization credited to investment income	48,702	29,227
Balance - 31 December	79,837	97,784

Note 4 - Deposit Accounts

Certain employers have been placed in deposit classes and are required to deposit with the Board a sum of money determined by the Board.

These employers are billed on a monthly basis for compensation payments and pension awards made on their behalf, together with their proportionate share of administrative costs. The Board recognizes in its accounts both the current value of the estimated future payments for unfinalled claims and the amounts relative to these unfinalled claims to be received in the future from the deposit class employers.

The Board also acts as the agent of the Government of Canada for the payment of compensation to federal employees in British Columbia. Amounts disbursed are recovered from the Government of Canada on a monthly basis.

Note 5 - Fixed Assets ($000's)

	1986				1985
	Cost or Appraised Value	Depreciation/ Amortization	Accumulated Depreciation/ Amortization	Net Book Value	Net Book Value
Land	1,639	—	—	1,639	1,639
Buildings	49,695	1,318	8,392	41,303	42,557
Furniture & Equipment	23,452	1,972	9,669	13,783	4,075
Deferred Costs	2,286	198	198	2,088	—
Totals	77,072	3,488	18,259	58,813	48,271

Note 6 - Superannuation Fund

The Board's 1986 contributions to the Workers' Compensation Board Superannuation Fund, amounted to $4,399,000 (1985-$9,177,000).

An acturial valuation of the Fund's liabilities was carried out in 1985 at the Trustees' request. Based on the Plan provisions, and ignoring liabilities and financing for future indexed supplementary pensions, the unfunded liability of the Fund was approximately $21 million as at 31 March 1985. This unfunded liability is not included in these financial statements.

The Board's current rate of regular contributions is projected to amortize the unfunded liability by the year 2007.

WORKERS' COMPENSATION BOARD

ACTUARY'S REPORT

ECKLER PARTNERS LTD.

The Pension Liabilities for the Accident and Silicosis Funds are for pensions in effect as at 1 January 1987, but excluding pensions arising from injuries to Federal Government workers (Class 19). The present value of increases in pensions effective 1 January 1987 has been included in the Liabilities. The Pension Liabilities have been computed using the same mortality, net interest rate and other assumptions used for the valuation as at 31 December 1985. The net interest rate of 2-3/8% makes implicit provision for the future indexing of pensions on the assumption that interest earnings on Board assets in excess of 2-3/8% will correspond to future increases in the Consumer Price Index.

The Unfinalled Claims Liabilities for the Accident and Silicosis Funds are shown separately for Rateable Classes and for Deposit Classes (excluding Class 19), and are based on projections of future claims payments and awards using ratios developed from the Board's claims experience, average benefit rates, the net interest rate assumption of 2-3/8% and, where applicable, mortality, remarriage and other assumptions used for computing Pension Liabilities. The methods used in calculating these liabilities were substantially the same as those employed in the previous valuation as at 31 December 1985.

The liabilities included in this report have been computed by the Board in accordance with methods and assumptions approved by us. We have made such tests of the calculations as were deemed necessary. We have also examined the data upon which the calculations were based and found it to be sufficient for our purposes and consistent with the Board's financial statements.

In our opinion, the amounts set out below, which have been determined by the methods and assumptions described above, make reasonable provision for the future liabilities of the Board as at 31 December 1986.

Accident Fund	
Pension Liabilities	$ 1,305,125,000
Unfinalled Claims Liabilities	
- Rateable Classes	927,240,000
- Deposit Classes	73,373,000
	$ 2,305,738,000
Silicosis Fund	
Pension Liabilities	$ 20,454,000
Unfinalled Claims Liabilities	10,858,000
	$ 31,312,000

J Levi

Jacob Levi, F.S.A., F.C.I.A.
Eckler Partners Ltd.
Consulting Actuaries

SECTION G

TRUST FUNDS

CONTENTS

	Page
Public Service Superannuation Fund	G 3
Members of the Legislative Assembly Superannuation Account	G 10
Municipal Superannuation Fund	G 16
Teachers' Pensions Fund	G 22
College Pension Fund	G 28
BC Rail Ltd. Pension Fund	G 34
British Columbia Hydro and Power Authority Pension Fund	G 39
British Columbia Power Commission Superannuation Fund	G 45
Province of British Columbia Pooled Investment Portfolio, Fund ST1	G 51
Province of British Columbia Pooled Investment Portfolio, Fund ST2	G 57
Workers' Compensation Board Superannuation Fund	G 63

PUBLIC SERVICE SUPERANNUATION FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Superannuation Commissioner,

To the Provincial Secretary and Minister of Government Services
Province of British Columbia, and

To the Minister of Finance and Corporate Relations
Province of British Columbia:

I have examined the statement of financial position of the Public Service Superannuation Fund, a fund in the Ministry of Finance and Corporate Relations, as at 31 March 1987 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 March 1987 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

RJ Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
28 July 1987

PUBLIC SERVICE SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1987

	1987	1986
	($ Thousands)	
ASSETS		
Cash	$ 2,508	$ 4,465
Accounts receivable	8,033	12,123
Due from Members of the Legislative Assembly Superannuation Account	9,488	19
Accrued interest	68,163	69,174
Investments		
Short-term	843,740	764,639
Long-term (Note 4)	1,683,364	1,472,577
Deferred losses less gains on sale of investments (Note 5)	8,171	14,556
	$ 2,623,467	$ 2,337,553
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable and accrued liabilities	$ 763	$ 3,481
FUND BALANCE		
Basic Account	2,339,150	2,096,315
Inflation Adjustment Account	283,554	237,757
	2,622,704	2,334,072
	$ 2,623,467	$ 2,337,553

The eight accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner

Victor B

Victor Barwin, C.A., Director, Finance, Superannuation Commission

PUBLIC SERVICE SUPERANNUATION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1987

	Basic Account	Inflation Adjustment Account	Totals 1987	Totals 1986
	($ Thousands)			
FUND BALANCE INCREASED BY				
Contributions				
Employees				
Basic	$ 53,216	$ -	$ 53,216	$ 52,019
Inflation adjustment	-	14,882	14,882	14,396
Voluntary	391	-	391	664
Purchase of service	203	-	203	-
Reinstatement	116	-	116	61
	53,926	14,882	68,808	67,140
Employers				
Province of British Columbia				
Basic	57,535	-	57,535	56,614
Inflation adjustment	-	10,379	10,379	10,076
Purchase of service	165	-	165	-
Reinstatement	127	-	127	-
Other Employers				
Basic	25,307	-	25,307	24,452
Inflation adjustment	-	4,489	4,489	4,303
Purchase of service	79	-	79	-
	83,213	14,868	98,081	95,445
Transfers from other funds	1,382	126	1,508	870
Transfers from Members of the Legislative Assembly Superannuation Account				
Upon grant of allowance	9,424	-	9,424	-
In respect of inflation adjustment supplements	-	44	44	45
Income from investments	217,368	23,047	240,415	226,015
	365,313	52,967	418,280	389,515
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	91,110	-	91,110	83,498
Inflation adjustment supplements	19,212	-	19,212	16,134
	110,322	-	110,322	99,632
Refunds	14,119	2,646	16,765	15,217
Transfers to other funds	326	44	370	1,826
Administration and actuarial expenses	1,405	-	1,405	1,521
Investment management fees	702	84	786	692
Transfer to Members of the Legislative Assembly Superannuation Account	-	-	-	128
	126,874	2,774	129,648	119,016
NET INCREASE BEFORE TRANSFERS	238,439	50,193	288,632	270,499
TRANSFERS (NOTE 6)				
Capitalized value of inflation adjustment supplements granted ($23,188 - 1986)	37,030	(37,030)	-	-
Capitalized value of indexing of highest average salary ($940 - 1986)	1,080	(1,080)	-	-
Excess interest ($37,112 - 1986)	(33,714)	33,714	-	-
	4,396	(4,396)	-	-
NET INCREASE IN FUND BALANCE	242,835	45,797	288,632	270,499
FUND BALANCE AT BEGINNING OF YEAR	2,096,315	237,757	2,334,072	2,063,573
FUND BALANCE AT END OF YEAR	$ 2,339,150	$ 283,554	$ 2,662,704	$ 2,334,072

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

1. DESCRIPTION OF THE PUBLIC SERVICE SUPERANNUATION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the Pension (Public Service) Act.

a) General

Under the Pension (Public Service) Act, the Public Service Superannuation Fund is a fund in the Ministry of Finance and Corporate Relations.

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to eligible employees of the public service and certain crown corporations, agencies, institutions and other employers to which the Pension (Public Service) Act applies.

b) Contributions

Members contribute to the Basic Account 4-1/4% of salary up to the year's maximum pensionable earnings, and 5-3/4% of salary in excess of the year's maximum pensionable earnings. Employers contribute to the Basic Account 6-3/4% of salary up to the year's maximum pensionable earnings and 8-1/4% of salary in excess of the year's maximum pensionable earnings. Members and employers also contribute 1-1/4% of salary to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements.

c) Retirement Benefits

Members are eligible for an unreduced pension at an age within 5 years of normal retirement age with at least 10 years contributory service, or at age 55 with 35 years contributory service. A reduced pension is payable at an age 10 years under normal retirement age with at least 10 years contributory service.

The plan provides for a pension of 2% of the highest 5-year average salary for each year of pensionable service (to a maximum of 35 years). At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

Increases in the inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The capitalized value of the increases shall not exceed the funds available in the Inflation Adjustment Account. At January 1, 1987 there were sufficient funds available to provide a full CPI increase of 4.1% (4.1% in 1986) to the basic lifetime portion of the contributory superannuation allowances in force.

d) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Terminating employees not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Public Service Superannuation Plan. New

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

1. DESCRIPTION OF THE PUBLIC SERVICE SUPERANNUATION PLAN (Continued)

contributors may also, under portability arrangements, transfer contributions and service from other plans to provide for, or to increase, pension benefits under the Public Service Superannuation Plan.

e) Other Benefits

Disability and survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at March 31, 1987 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 8 below.

b) Investments

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on an effective yield basis over the remaining terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.
(iii) Shares are carried at cost adjusted by 7% of the difference between cost or adjusted cost and market value.

Short-term investments are carried at cost of acquisition.

(c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

3. CHANGE IN ACCOUNTING POLICY

In the year ended 31 March 1986 and prior years, discounts and premiums on long-term investments were amortized on a straight-line basis. Discounts and premiums are now amortized on the basis described in Note 2b(i). This change in accounting policy has not been retroactively applied and comparative figures have not been restated due to the insignificant affect on the fund balance.

As a result of this change, income from investments for the year ended 31 March 1987 and the fund balance as at 31 March 1987 have both been decreased by $4,256,507.

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

4. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1987 $		1986 $	
	($ Thousands)			
	Bonds and Notes	Shares	Bonds and Notes	Shares
Book Value	1,661,784	21,580	1,453,036	19,541
Par Value	1,749,833	-	1,547,909	-
Market Value	1,786,627	36,081	1,524,265	32,444

5. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1987 $	1986 $
	($ Thousands)	
Balance at beginning of year	14,556	19,599
Gains less losses on sale of investments	5,134	3,236
	9,422	16,363
Amortization for the year	1,251	1,807
Balance at end of year	8,171	14,556

6. TRANSFERS

The Basic Account is increased by the capitalized value of inflation adjustment supplements and the capitalized value of the indexing of the highest average salary for employees electing deferred pensions during the year.

The Inflation Adjustment Account is increased by income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the actuary.

7. TRANSFERS TO AND FROM THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Former Members of the Legislative Assembly who have been granted superannuation allowances are paid contributory allowances and inflation adjustment supplements from the Public Service Superannuation Fund (the Fund).

A contributory allowance is financed at the time the allowance is first granted by the transfer to the Fund from the Members of the Legislative Assembly Superannuation Account (the Account) of the present value of the superannuation allowance.

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

7. TRANSFERS TO AND FROM THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT (Continued)

Former members receiving an allowance who are re-elected to the Legislature cease to receive an allowance and resume contributing to the Account. In addition, an amount equal to the present value of their superannuation allowance is to be transferred from the Public Service Superannuation Fund to the Account.

During the year ended March 31, 1987, 22 Members (1986 - nil) were granted superannuation allowances. The present value of these allowances was $9,424,137 (1986 - nil) which is due from the Account.

8. ACTUARIAL VALUATION

According to the Pension (Public Service) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at least once in each consecutive period of not more than 5 years. The most recent valuation was carried out as at March 31, 1984. The valuation indicated a decrease in the unfunded liability in respect of basic pension benefits from $631,172,000 as of March 31, 1980 to $555,858,000 as of March 31, 1984. This decrease was primarily the result of the increase in the statutory employer contribution rate from 5-3/4% to 8-1/4% effective April 1, 1983.

The contributions required under the pension plan were determined under a "level contribution" funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls.

An actuarial valuation as at March 31, 1987 is presently being undertaken.

MEMBER, OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Superannuation Commissioner,

To the Provincial Secretary and Minister of Government Services
Province of British Columbia, and

To the Minister of Finance and Corporate Relations:

I have examined the statement of financial position of the Members of the Legislative Assembly Superannuation Account, an account in the Ministry of Finance and Corporate Relations, as at 31 March 1987 and the statement of changes in account balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at 31 March 1987 and the changes in the account balance for the year then ended in accordance with the accounting principles described in note 3 to the financial statements applied on a basis consistent with that of the preceding year.

R J Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
30 June 1987

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1987

	1987	1986
	($ Thousands)	
ASSETS		
Cash	$ 199	$ 292
Due from Province of British Columbia (Note 5)	6,892	-
Contributions receivable	32	58
Accrued interest	166	101
Investments		
Short-term	3,461	2,613
Long-term (Note 4)	1,037	1,102
	$ 11,787	$ 4,166
LIABILITIES AND ACCOUNT BALANCE		
LIABILITIES		
Accounts payable	$ 31	$ -
Due to Public Service Superannuation Fund (Note 5)	9,488	19
	9,519	19
ACCOUNT BALANCE		
Balance at end of year	2,268	4,147
	$ 11,787	$ 4,166

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner

Victor B

Victor Barwin, C.A., Director, Finance, Superannuation Commission

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

STATEMENT OF CHANGES IN ACCOUNT BALANCE

FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	($ Thousands)	
ACCOUNT BALANCE INCREASED BY		
Contributions		
Members of the Legislative Assembly		
Regular	$ 147	$ 172
Arrears	28	-
Province of British Columbia		
Regular	147	249
Arrears	29	-
Deficiencies on allowances granted	6,892	-
Transfer from Public Service Superannuation Fund (Note 5)	-	128
Income from investments	384	339
	7,627	888
ACCOUNT BALANCE DECREASED BY		
Amounts transferable to Public Service Superannuation Fund		
Upon grant of contributory allowances (Note 5)	9,424	-
In respect of inflation adjustment contributions (Note 5)	44	45
Refunds of members' contributions	38	-
	9,506	45
NET INCREASE (DECREASE) IN ACCOUNT BALANCE	(1,879)	843
ACCOUNT BALANCE AT BEGINNING OF YEAR	4,147	3,304
ACCOUNT BALANCE AT END OF YEAR	$ 2,268	$ 4,147

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

1. DESCRIPTION OF THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Under Part 2 of the Legislative Assembly Allowances and Pension Act, the Members of the Legislative Assembly Superannuation Account is an account in the Ministry of Finance and Corporate Relations of the Province of British Columbia.

The Account receives contributions from the Crown in right of the Province as the employer and from participating members who are elected Members of the Legislative Assembly. The Minister of Finance and Corporate Relations invests available monies in various short-term and long-term investments.

When a contributor is granted an allowance, the amount of money calculated as that required to finance his or her future contributory pension benefits is transferred to the Public Service Superannuation Fund and monthly allowances are paid from that Fund. Any deficiency in the present value of allowances granted over the amounts available in the Account is provided for by the Province.

2. BENEFITS AVAILABLE UNDER THE PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the Legislative Assembly Allowances and Pension Act.

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to all members of the legislative assembly.

b) Retirement Benefits

A member is entitled to a pension allowance upon ceasing to be a member after having served 7 years or for more than two parliaments and having attained the age of 55 years or having attained an age plus years of service as a member totalling 60 or more years.

The plan provides a pension allowance of 5% per year of service up to a maximum of 80% of the average legislative allowance, and special allowance and/or ministerial salary earned in the highest four years of service as a member and as a minister or specified office holder.

c) Termination Benefits

A member who ceases to be a member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Former members leaving contributions on deposit are entitled, if otherwise eligible, to a deferred pension allowance benefit.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

2. BENEFITS AVAILABLE UNDER THE PLAN (Continued)

d) Other Benefits

Disability and survivor benefits are available under the plan.

3. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Account as at March 31, 1987 and the changes in Account balance for the year then ended and do not purport to show the adequacy of the Account to meet the obligations of the superannuation plan.

b) Investment Valuation

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by amortization of discounts and premiums. Amortization is from April 1, 1986 on an effective yield basis over the remaining terms of the bonds. Previously, amortization was on a straight line basis. The effect of this change on these financial statements is insignificant.

Short-term investments are carried at cost of acquisition.

4. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1987 $	1986 $
	($ Thousands)	
Book Value	1,037	1,102
Par Value	1,041	1,106
Market Value	1,022	1,022

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Account balance available for payment of plan benefits and therefore has not been provided for as at March 31, 1987.

5. PAYMENT OF SUPERANNUATION ALLOWANCES

Former members of the Legislative Assembly who have been granted superannuation allowances are paid contributory allowances and inflation adjustment supplements from the Public Service Superannuation Fund.

Former members receiving an allowance who are re-elected to the Legislature cease to receive an allowance and resume contributing to the Account. In addition, an amount equal to the present value of their superannuation allowance is transferred from the Public Service Superannuation Fund to the Account.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

5. PAYMENT OF SUPERANNUATION ALLOWANCES (Continued)

During the year ended March 31, 1987, 22 members (1986 - nil) were granted superannuation allowances.

The present value of these allowances was $9,424,137 (1986 - nil) which is included in the amount Due to Public Service Superannuation Fund. This amount includes a contribution from the Province of British Columbia of $6,892,077 (1986 - nil) representing the excess of the present value of allowances granted over the amounts available in the Account.

Under the Legislative Assembly Allowances and Pension Act, amounts deducted from members' eligible salaries and indemnities to secure inflation adjustment supplements and the matching payments made by the Province are transferable once a year from the Account to the inflation adjustment account maintained in the Public Service Superannuation Fund, from which the supplementary allowances are paid. Any excess of contributions received over amounts transferred is included in the amount Due to Public Service Superannuation Fund.

6. ACTUARIAL VALUATION

No actuarial valuation of the Account is required by the Legislative Assembly Allowances and Pension Act and no such valuation has been performed to date.

MUNICIPAL SUPERANNUATION FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Commissioner of Municipal Superannuation, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the Municipal Superannuation Fund as at 31 December 1986 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1986 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

R J Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
27 May 1987

MUNICIPAL SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1986

	1986	1985
	($ Thousands)	
ASSETS		
Cash	$ 365	$ 1,304
Contributions receivable	16,076	16,079
Accrued interest	59,168	48,827
Investments		
Short-term	784,157	738,260
Long-term (Note 3)	1,737,632	1,483,114
Deferred losses less gains on sale of investments (Note 4)	10,202	15,789
	$2,607,600	$2,303,373
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable and accrued liabilities	$ 1,905	$ 2,352
FUND BALANCE		
Basic Account	2,254,743	2,010,816
Retirement Annuity Account	86,422	79,218
Inflation Adjustment Account	264,530	210,987
	2,605,695	2,301,021
	$2,607,600	$2,303,373

The seven accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor B

Victor Barwin, C.A., Director, Finance, Superannuation Commission

MUNICIPAL SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31,1986

	Basic Account	Retirement Annuity Account	Inflation Adjustment Account	Totals	
				1986	1985
			($ Thousands)		
FUND BALANCE INCREASED BY					
Contributions					
Employees					
Basic	$ 86,211	$ -	$ -	$ 86,211	$ 85,768
Inflation adjustment	-	-	16,489	16,489	16,211
Voluntary	-	140	-	140	333
Special agreement and arrears	28	2,567	1	2,596	2,567
Purchase of service	154	-	-	154	126
Leave of absence	22	-	4	26	7
Reinstatement	79	23	-	102	81
	86,494	2,730	16,494	105,718	105,093
Employers					
Basic	85,241	-	-	85,241	84,863
Inflation adjustment	-	-	16,489	16,489	16,212
Special agreement and arrears	183	3,067	2	3,252	3,162
Purchase of service	153	-	-	153	126
Leave of absence	20	-	4	24	8
	85,597	3,067	16,495	105,159	104,371
Transfers from other funds	215	1	17	233	86
Income from investments	211,734	7,593	18,755	238,082	216,784
	384,040	13,391	51,761	449,192	426,334
FUND BALANCE DECREASED BY					
Superannuation allowance payments					
Contributory	93,212	-	-	93,212	82,799
Inflation adjustment supplements	19,798	-	-	19,798	16,647
Special agreement supplementary allowances	168	-	-	168	197
Less reimbursement from former employers	(73)	-	-	(73)	(88)
	113,105	-	-	113,105	99,555
Refunds	22,586	600	3,563	26,749	22,765
Transfers to other funds	602	-	13	615	258
Pensioners' medical premiums - matching portion	1,498	-	-	1,498	1,298
Administration and actuarial expenses	1,783	-	-	1,783	1,742
Investment management fees	704	-	64	768	653
	140,278	600	3,640	144,518	126,271
NET INCREASE BEFORE TRANSFERS	243,762	12,791	48,121	304,674	300,063
TRANSFERS (NOTE 5)					
Capitalized value of inflation adjustment supplements granted ($18,856 - 1985)	24,317	-	(24,317)	-	-
Capitalized value of indexing of highest average salary ($1,620 - 1985)	1,540	-	(1,540)	-	-
Excess interest ($32,734 - 1985)	(31,276)	-	31,276	-	-
Capitalized value of new pensions	5,527	(5,527)	-	-	-
Other	57	(60)	3	-	-
	165	(5,587)	5,422	-	-
NET INCREASE IN FUND BALANCE	243,927	7,204	53,543	304,674	300,063
FUND BALANCE AT BEGINNING OF YEAR	2,010,816	79,218	210,987	2,301,021	2,000,958
FUND BALANCE AT END OF YEAR	$2,254,743	$86,422	$264,530	$2,605,695	$2,301,021

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1986

1. DESCRIPTION OF THE MUNICIPAL SUPERANNUATION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the Pension (Municipal) Act.

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to eligible employees of a municipality, hospital, school district, regional college or other employer to which the Pension (Municipal) Act applies.

b) Contributions

Members contribute to the Basic Account 5% of salary up to the year's maximum pensionable earnings and 6-1/2% of salary in excess of the year's maximum pensionable earnings. Employers contribute to the Basic Account at varying rates depending upon the mix of employees in the group classifications specified by the plan. Members and employers also contribute 1% of salary to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements. Some employers have special agreements with their employees by which both make extra contributions to increase the employees' pensions. These contributions plus employees' voluntary contributions are credited to the Retirement Annuity Account.

c) Retirement Benefits

Members are eligible for an unreduced pension if retirement is at normal retirement age, or at an age within 5 years of normal retirement age with at least 10 years contributory service. An unreduced pension is also available to members whose normal retirement age is 65, at age 55 with at least 35 years contributory service, or if the normal retirement age is 60, at age 50 with 30 years contributory service. A reduced pension is payable at an age 10 years under the normal retirement age with at least 10 years contributory service, or at 5 years under the retirement age with less than 10 years contributory service.

Hospital employees must have a minimum of 10 years contributory service to be eligible for a pension.

The plan provides a pension of 1-3/4% of the highest 5-year average salary for each year of pensionable service credited prior to the date the employer enrolled in the plan, plus 2% of the highest 5-year average salary for each year after the date the employer enrolled. The total maximum service allowable under the plan is 35 years. At age 65, date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

Increases in the inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The capitalized value of the increases shall not exceed the funds available in the Inflation Adjustment Account. At January 1, 1987 there were sufficient funds available to provide a full CPI increase of 4.1% (4.1% in 1986) to the basic lifetime portion of the contributory superannuation allowances in force.

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1986

1. DESCRIPTION OF THE MUNICIPAL SUPERANNUATION PLAN (Continued)

d) Termination and Portability Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Terminating employees not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Municipal Superannuation Plan. New contributors may also, under portability arrangements, transfer contributions and service from other plans to provide for or to increase pension benefits under the Municipal Superannuation Plan.

e) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1986 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 6.

b) Investments

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the remaining terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.

Short-term investments are carried at cost of acquisition.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1986 $	1985 $
	($ Thousands)	
Book Value	1,737,632	1,483,114
Par Value	1,804,155	1,557,761
Market Value	1,779,296	1,490,068

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1986

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1986 $	1985 $
	($ Thousands)	
Balance at beginning of year	15,789	20,370
Gains less losses on sale of investments	4,391	2,614
	11,398	17,756
Amortization for the year	1,196	1,967
Balance at end of year	10,202	15,789

5. TRANSFERS

The Basic Account is increased by the capitalized value of inflation adjustment supplements and the capitalized value of the indexing of the highest average salary for employees electing deferred pensions during the year.

The Inflation Adjustment Account is increased by income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the Actuary.

6. ACTUARIAL VALUATION

According to the Pension (Municipal) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary from time to time at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1985 and indicated an unfunded liability of $855,352,000 in respect of basic pension benefits. This represented an increase of $154,898,000 since December 31, 1982, the date of the previous valuation, and arose mainly from interest charges on the unfunded liability.

The Actuary stated that he did not see the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners. He does, however, recommend that the statutory contribution rates be increased to at least those required under the level contribution method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls.

7. COMPARATIVE FIGURES

Certain 1985 figures have been reclassified in order to conform with the financial statement presentation adopted in 1986.

TEACHERS' PENSIONS FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Commissioner of Teachers' Pensions, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the Teachers' Pensions Fund as at 31 December 1986 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1986 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

RJ Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
30 April 1987

TEACHERS' PENSIONS FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1986

	1986	1985
	($ Thousands)	
ASSETS		
Cash	$ 1,696	$ 3,115
Contributions receivable	8,890	7,798
Accrued interest	44,886	39,229
Investments		
Short-term	598,912	549,919
Long-term (Note 3)	1,326,260	1,141,529
Deferred losses less gains on sale of investments (Note 4)	10,447	13,918
	$ 1,991,091	$ 1,755,508
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable and accrued liabilities	$ 1,023	$ 1,124
FUND BALANCE		
Basic Account	1,792,095	1,595,337
Inflation Adjustment Account	197,973	159,047
	1,990,068	1,754,384
	$ 1,991,091	$ 1,755,508

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor Barwin, C.A., Director, Finance, Superannuation Commission

TEACHERS' PENSIONS FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31,1986

	Basic Account	Inflation Adjustment Account	Totals 1986	Totals 1985
	($ Thousands)			
FUND BALANCE INCREASED BY				
Contributions				
Employees				
Basic	$ 56,618	$ -	$ 56,618	$ 56,560
Inflation adjustment	-	10,180	10,180	10,042
Voluntary	89	-	89	68
Reinstatement	427	-	427	383
Leave of absence	438	37	475	194
Recognition of service	27	-	27	96
	57,599	10,217	67,816	67,343
Employers				
Paid by the Province of British Columbia on behalf of school districts				
Basic	83,878	-	83,878	83,425
Inflation adjustment	-	10,153	10,153	10,014
Recognition of service	27	-	27	96
Contributions by other employers				
Basic	247	-	247	247
Inflation adjustment	-	64	64	29
	84,152	10,217	94,369	93,811
Transfers from other funds	2,738	3	2,741	602
Income from investments	170,930	13,465	184,395	168,924
	315,419	33,902	349,321	330,680
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	84,908	-	84,908	77,675
Inflation adjustment supplements	20,706	-	20,706	17,579
	105,614	-	105,614	95,254
Refunds	5,358	565	5,923	5,912
Transfers to other funds	566	16	582	710
Administration and actuarial expenses	897	-	897	913
Investment management fees	573	48	621	572
	113,008	629	113,637	103,361
NET INCREASE BEFORE TRANSFERS	202,411	33,273	235,684	227,319
TRANSFERS (NOTE 5)				
Capitalized value of inflation adjustment supplements granted ($19,244 - 1985)	24,541	(24,541)	-	-
Capitalized value of indexing of highest average salary ($1,660 - 1985)	1,300	(1,300)	-	-
Excess interest ($33,578 - 1985)	(31,494)	31,494	-	-
	(5,653)	5,653	-	-
NET INCREASE IN FUND BALANCE	196,758	38,926	235,684	227,319
FUND BALANCE AT BEGINNING OF YEAR	1,595,337	159,047	1,754,384	1,527,065
FUND BALANCE AT END OF YEAR	$ 1,792,095	$ 197,973	$ 1,990,068	$ 1,754,384

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1986

1. DESCRIPTION OF THE TEACHERS' PENSIONS PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the Pension (Teachers) Act.

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to all certificated teachers and to superintendents or assistant superintendents appointed by a board of school trustees in the British Columbia public school system.

b) Contributions

Members contribute to the Basic Account 5.1% of salary up to the year's maximum pensionable earnings and 6.6% of salary in excess of the year's maximum pensionable earnings. The employers' rates are 7.8% and 9.3% respectively. Members and employers also contribute 1% to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation supplements.

c) Retirement Benefits

Members are eligible for an unreduced pension if retirement is at age 55 with a minimum of 35 years contributory service and at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service.

The plan provides a pension of 2% of the highest 5-year average salary for each year of pensionable service prior to age 65. The total maximum service allowable under the plan is 35 years. At age 65, date of death or disability, if earlier, there is a reduction in the formula as a result of the integration with the Canada Pension Plan.

Increases in the inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The capitalized value of the increases shall not exceed the funds available in the Inflation Adjustment Account. At January 1, 1987 there were sufficient funds available to provide a full CPI increase of 4.1% (4.1% in 1986) to the basic lifetime portion of the contributory superannuation allowances in force.

d) Termination and Portability Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Terminating employees not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Teachers' Pensions Plan. New contributors may also, under portability arrangements, transfer contributions and service from other plans to provide for or to increase pension benefits under the Teachers' Pensions Plan.

e) Other Benefits

Disability and Survivor benefits are available under the plan.

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1986

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1986 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 6 below.

b) Investments

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the remaining terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.

Short-term investments are carried at cost of acquisition.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1986 $	1985 $
	($ Thousands)	
Book Value	1,326,260	1,141,529
Par Value	1,396,899	1,221,608
Market Value	1,372,458	1,155,567

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1986 $	1985 $
	($ Thousands)	
Balance at beginning of year	13,918	16,889
Gains less losses on sale of investments	2,189	1,230
	11,729	15,659
Amortization for the year	1,282	1,741
Balance at end of year	10,447	13,918

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1986

5. TRANSFERS

The Basic Account is increased by the capitalized value of inflation adjustment supplements and the capitalized value of the indexing of the highest average salary for employees electing deferred pensions during the year.

The Inflation Adjustment Account is increased by income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the actuary.

6. ACTUARIAL VALUATION

According to the Pension (Teachers) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary from time to time at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1984 and indicated an unfunded liability of $1,392,116,000 in respect of basic pension benefits. This represented an increase of $372,846,000 since December 31, 1980, the date of the previous valuation, and arose mainly from interest charges on the unfunded liability.

The Actuary stated that he did not see the increase in the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners. He does, however, recommend that the statutory contribution rates be increased from their current maximum combined rate of 15.90% of total salaries to a maximum combined rate of 16.64% of total salaries.

The contribution rates recommended by the Actuary were determined under a "level contribution" funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls.

COLLEGE PENSION FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the College Pension Fund as at 31 August 1986 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 August 1986 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
9 December 1986

COLLEGE PENSION FUND

STATEMENT OF FINANCIAL POSITION

AS AT AUGUST 31, 1986

	1986	1985
	($ Thousands)	
ASSETS		
Cash	$ 514	$ 2,822
Contributions receivable	1,103	1,123
Accrued interest	5,042	4,075
Investments		
Short-term	101,329	96,687
Long-term (Note 3)	57,212	37,403
Deferred losses less gains on sale of investments (Note 4)	507	557
	$ 165,707	$ 142,667
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable and accrued liabilities	$ 107	$ 104
FUND BALANCE		
Basic Account	149,941	130,113
Inflation Adjustment Account	15,659	12,450
	165,600	142,563
	$ 165,707	$ 142,667

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor Barwin, C.A., Director, Finance, Superannuation Commission

COLLEGE PENSION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 1986

	Basic Account	Inflation Adjustment Account	Totals	
			1986	1985
		($ Thousands)		
FUND BALANCE INCREASED BY				
Contributions				
Employees				
Basic	$ 5,116	$ -	$ 5,116	$ 5,205
Inflation adjustment	-	1,005	1,005	1,008
Voluntary	4	-	4	7
Arrears	37	-	37	42
	5,157	1,005	6,162	6,262
Employers				
Basic	5,116	-	5,116	5,205
Inflation adjustment	-	1,005	1,005	1,008
Arrears	37	-	37	45
	5,153	1,005	6,158	6,258
Transfers from other funds	2	-	2	3
Income from investments	13,381	1,250	14,631	13,478
	23,693	3,260	26,953	26,001
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	2,072	-	2,072	1,687
Inflation adjustment supplements	353	-	353	285
	2,425	-	2,425	1,972
Refunds	1,001	149	1,150	1,437
Transfers to other funds	107	6	113	114
Medical Plan premiums	28	-	28	22
Administration and actuarial expenses	84	-	84	68
Investment management fees	106	10	116	94
	3,751	165	3,916	3,707
NET INCREASE BEFORE TRANSFERS	19,942	3,095	23,037	22,294
TRANSFERS (NOTE 5)				
Capitalized value of inflation adjustment supplements granted ($414 - 1985)	537	(537)	-	-
Capitalized value of indexing of highest average salary (Nil - 1985)	220	(220)	-	-
Excess Interest ($523 - 1985)	(857)	857	-	-
Other ($6 - 1985)	(14)	14	-	-
	(114)	114	-	-
NET INCREASE IN FUND BALANCE	19,828	3,209	23,037	22,294
FUND BALANCE AT BEGINNING OF YEAR	130,113	12,450	142,563	120,269
FUND BALANCE AT END OF YEAR	$ 149,941	$ 15,659	$ 165,600	142,563

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 1986

1. DESCRIPTION OF THE COLLEGE PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the plan.

a) General

The plan is a defined benefit pension plan, whereby benefits are not directly linked to contributions. The plan is open to full-time faculty members of a college or college council in British Columbia, other faculty members whose application has been approved by the employer, and full-time senior administrative employees who are required by the employer to become a contributor. Full-time faculty members may apply within one month of date of appointment to be exempted from contributing to the plan.

b) Contributions

Members and employers each contribute to the Basic Account 4-1/2% of salary up to the year's maximum pensionable earnings and 6% of salary in excess of the year's maximum pensionable earnings. They also each contribute 1% to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements.

c) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service, at age 60 with a minimum of 10 years contributory service and at age 65 with less than 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service, and at age 60 with less than 10 years contributory service.

The plan provides a pension of 2% per year of service up to a maximum of 70% prior to age 65 of the average salary earned in the five highest earning years before retirement. At age 65, date of death or disability, there is a reduction in the formula as a result of the integration with the Canada Pension Plan (the CPP offset).

Increases in the inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The capitalized value of the increases shall not exceed the funds available in the Inflation Adjustment Account. At January 1, 1986 there were sufficient funds available to provide a full CPI increase of 4.1% (3.8% in 1985) to the basic lifetime portion of the contributory superannuation allowances in force.

d) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit are entitled to a deferred pension benefit.

e) Other Benefits

Disability and Survivor benefits are available under the plan.

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 1986

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at August 31, 1986 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 6 below.

b) Investments

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the remaining terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.

Short-term investments are carried at cost of acquisition.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1986 $	1985 $
	($ Thousands)	
Book Value	57,212	37,403
Par Value	57,868	37,868
Market Value	58,621	34,846

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1986 $	1985 $
	($ Thousands)	
Balance at beginning of year	557	598
Amortization for the year	50	41
Balance at end of year	507	557

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 1986

5. TRANSFERS

The Basic Account is increased by the capitalized value of inflation adjustment supplements and the capitalized value of the indexing of the highest average salary calculation for employees electing deferred pensions during the year. This latter provision results from a legislative change made in 1986.

The Inflation Adjustment Account is increased by income that is earned on assets held in the Basic Account in respect of pensioners being paid, and which is in excess of income calculated using the interest rate assumed by the actuary.

6. ACTUARIAL VALUATION

According to the Pension (College) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary upon request by the Superannuation Commissioner.

The most recent valuation was carried out as at August 31, 1985. The valuation indicated an unfunded liability in respect of basic pension benefits of $60,891,000 as of August 31, 1985, compared to $45,422,000 as of August 31, 1981, the date of the previous valuation. The increase in the unfunded liability was caused mainly by inadequacies in the statutory contribution rates.

The actuaries stated that they did not see the increase in the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners nor to the financial health of the pension plan, provided the statutory contribution rates are increased from their current combined rate of 12% of total salaries to a combined rate of about 15.04% of total salaries.

The contribution level recommended by the actuaries was determined under a "level contribution" funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls.

BC RAIL LTD. PENSION FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Directors, BC Rail Ltd., and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the BC Rail Ltd. Pension Fund as at 31 December 1986 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1986 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

R J Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
25 March 1987

BC RAIL LTD. PENSION FUND
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1986

	1986	1985
	($ Thousands)	
ASSETS		
Cash	$ 184	$ 535
Contributions receivable	815	949
Accrued interest	3,703	2,989
Investments		
Short-term	42,513	31,549
Long-term (Note 3)	110,279	101,158
Deferred losses less gains on sale of investments (Note 4)	336	326
	$ 157,830	$ 137,506
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable and accrued liabilities	$ 34	$ 28
FUND BALANCE		
Pension Fund Basic Account	157,338	137,075
Employee Voluntary Contributions Account	458	403
	157,796	137,478
	$ 157,830	$ 137,506

The five accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor Barwin, C.A., Director, Finance, Superannuation Commission

BC RAIL LTD. PENSION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	($ Thousands)	
FUND BALANCE INCREASED BY		
Employee contributions		
Current	$ 4,574	$ 4,068
Arrears and purchase of service	30	25
Voluntary	59	83
	4,663	4,176
Employer contributions		
Current	4,574	4,068
Arrears and purchase of service	21	24
	4,595	4,092
Income from investments	14,734	13,303
	23,992	21,571
FUND BALANCE DECREASED BY		
Pension payments	2,493	1,972
Refunds	1,068	997
Investment management fees	113	93
	3,674	3,062
NET INCREASE IN FUND BALANCE	20,318	18,509
FUND BALANCE AT BEGINNING OF YEAR	137,478	118,969
FUND BALANCE AT END OF YEAR	$ 157,796	$ 137,478

BC RAIL LTD. PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1986

1. DESCRIPTION OF THE BC RAIL LTD. PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the plan.

a) General

The plan is a defined benefit pension plan, whereby benefits are not directly linked to contributions. All eligible employees are required to enrol.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 60 or later with a minimum of 25 years contributory service or at age 65. Reduced pensions are available between age 55 and 65 with a minimum of 10 years of contributory service.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years of any period of 10 consecutive years. At age 65 there is a reduction in the formula as a result of the integration with the Canada Pension Plan.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit having contributed to the Fund for a minimum of 10 years are entitled to a deferred pension benefit.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1986 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

b) Investments

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the remaining terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.

Short-term investments are carried at cost of acquisition.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is included in income from investments.

BC RAIL LTD. PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1986

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1986 $	1985 $
	($ Thousands)	
Book value	110,279	101,158
Par Value	114,932	105,932
Market value	115,464	103,439

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1986 $	1985 $
	($ Thousands)	
Balance at beginning of year	326	502
Net gains on sale of investments	2	153
	324	349
Amortization for the year	12	(23)
Balance at end of year	336	326

5. ACTUARIAL VALUATION

According to the articles of the BC Rail Ltd. Pension Plan, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary every three years. A valuation was carried out as at May 31, 1986. The valuation disclosed that the Fund had a funding excess of $10,399,000 ($7,983,000 funding excess - 1984 valuation).

Among the factors contributing to the increase in the funding excess were experience gains due primarily to favourable investment experience and changes in the actuarial assumptions. Offsetting this, but to a lesser degree, was a significant increase in the actuarial liabilities arising from the projection of future increases in the fixed dollar benefit limits in the plan.

The actuarial cost method and the method for determining the actuarial value of the assets, used in the 1986 valuation, were changed from the methods used in 1984. These changes had a minimal effect on the change in the funding excess.

On the Actuary's recommendation, BC Rail Ltd. is continuing to match employee contributions.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Directors, British Columbia Hydro and Power Authority, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the British Columbia Hydro and Power Authority Pension Fund as at 31 December 1986 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1986 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

R. J. Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
19 March 1987

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1986

	1986	1985
	($ Thousands)	
ASSETS		
Cash	$ 460	$ 2,524
Contributions receivable	4,422	1,797
Accrued interest	14,097	13,083
Investments		
Short-term	163,554	159,139
Long-term (Note 3)	404,009	359,823
	$ 586,542	$ 536,366
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable and accrued liabilities	$ 184	$ 368
Deferred gains less losses on sale of investments (Note 4)	1,501	688
	1,685	1,056
FUND BALANCE		
Pension Account - amount available for payment of basic pensions in effect	192,699	179,986
Employer Matching Contributions Account	162,108	146,586
Employee Compulsory Contributions Account	162,108	146,586
Additional Voluntary Contributions Account	1,553	1,685
Reserve Account	6,731	9,900
Index Pension Account - amount available for payment of index pensions in effect	39,835	35,514
Index Reserve Account	19,796	15,053
Unclaimed Monies Account	27	-
	584,857	535,310
	$ 586,542	$ 536,366

The eight accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner

Victor Barwin, C.A., Director, Finance, Superannuation Commission

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1986

($ Thousands)

	Pension Account	Employer Contri- butions Account	Compulsory Contri- butions Account	Voluntary Contri- butions Account	Reserve Account	Index Pension Account	Index Reserve Account	Unclaimed Monies Account	Totals 1986	Totals 1985
FUND BALANCE INCREASED BY										
Contributions	$ -	$ 9,351	$ 9,351	$ 176	$ -	$ -	$ 4,014	$ -	$ 22,892	$ 31,981
Reinstatements	4	249	249	-	(249)	-	5	-	258	42
Clause 12 contributions	-	3	-	-	-	-	-	-	3	30
Actuarial deficiency receipts (Note 6)	-	-	-	-	3,061	-	-	-	3,061	3,061
Index pensions additional (Note 6)	-	-	-	-	-	-	1,194	-	1,194	1,194
BC Transit indexing receipts (Note 7)	-	-	-	-	-	556	-	-	556	550
Transfers from other funds	-	2	2	12	62	-	-	-	78	159
Income from investments	13,470	15,160	15,160	143	7,869	2,724	2,186	-	56,712	53,471
	13,474	24,765	24,762	331	10,743	3,280	7,399	-	84,754	90,488
FUND BALANCE DECREASED BY										
Basic pension payments	23,330	-	-	-	-	-	-	-	23,330	20,601
Index pension payments	-	-	-	-	-	6,532	-	-	6,532	5,809
Refunds	-	3,658	3,658	447	(3,612)	-	606	-	4,757	7,285
Transfers to other funds	-	115	115	-	-	-	33	-	263	149
Administration and investment fees	-	-	-	-	325	-	-	-	325	372
	23,330	3,773	3,773	447	(3,287)	6,532	639	-	35,207	34,216
NET INCREASE (DECREASE) BEFORE TRANSFERS	(9,856)	20,992	20,989	(116)	14,030	(3,252)	6,760	-	49,547	56,272
TRANSFERS (Note 5)										
Capitalized value of new pensions	22,569	(5,444)	(5,444)	(13)	(11,668)	-	-	-	-	-
Excess interest	-	-	-	-	(7,089)	418	6,671	-	-	-
Capitalized value of index increases	-	-	-	-	1,532	7,155	(8,687)	-	-	-
Unclaimed monies	-	(26)	(26)	-	26	-	(1)	27	-	-
Other	-	-	3	(3)	-	-	-	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	12,713	15,522	15,522	(132)	(3,169)	4,321	4,743	27	49,547	56,272
FUND BALANCE AT BEGINNING OF YEAR	179,986	146,586	146,586	1,685	9,900	35,514	15,053	-	535,310	479,038
FUND BALANCE AT END OF YEAR	$ 192,699	$ 162,108	$ 162,108	$ 1,553	$ 6,731	$ 39,835	$ 19,796	$ 27	$ 584,857	$ 535,310

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1986

1. DESCRIPTION OF THE BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the plan.

a) General

The plan is a defined benefit pension plan whereby benefits are not directly linked to contributions. Membership is mandatory for all regular employees of the Authority.

b) Contributions

Members and the Authority each contribute to the Contributory Accounts 5.15% of salary. They also each contribute 1.10% of salary to the Index Reserve Account.

c) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with at least 35 years of contributory service, and at age 60 with less than 35 years contributory service providing the member makes required plan contributions. Reduced pensions are available at age 50 with a minimum of 10 years contributory service and a requirement that age plus service total 65 or more, and at age 55 with less than 35 years of contributory service.

The plan provides a pension of 2% per year up to a maximum of 70% prior to age 65 of the average plan earnings in the five highest earnings years before retirement.

Increases in the index pension payments are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. These increases will be limited to a lesser amount if the funds available are insufficient to provide the full amount of the increase in the CPI. As at January 1, 1987, there were sufficient funds available to provide the full CPI increase of 4.141% (4.065% in 1986).

d) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit are entitled to a deferred pension benefit provided they have had 10 years of service at date of termination.

e) Other Benefits

Disability and survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1986 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 6 below.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1986

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b) Investments

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the remaining terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.

Short-term investments are carried at cost of acquisition.

c) Deferred Gains Less Losses on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is credited to income from investments.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1986 $	1985 $
	($ Thousands)	
Book Value	404,009	359,823
Par Value	414,574	371,951
Market Value	417,803	364,807

4. DEFERRED GAINS LESS LOSSES ON SALE OF INVESTMENTS

	1986 $	1985 $
	($ Thousands)	
Balance at beginning of year	688	221
Net gains on sale of investments	1,117	710
	1,805	931
Amortization for the year	304	243
Balance at end of year	1,501	688

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1986

5. TRANSFERS

a) Capitalized Value of New Pensions

When a member goes on pension, the monies contributed plus interest credited, are transferred from the Contributory Accounts to the Pension Account. If the amounts to be transferred are less than the capitalized value of the pension, the deficiency is transferred from the Reserve Account to the Pension Account.

b) Excess Interest

The Index Reserve Account is increased by income that is earned on investments held in the Fund in respect of the amount committed to the payment of pensions out of the Fund and which is in excess of the income calculated using the interest rate assumed by the actuary.

c) Capitalized Value of Index Increases

The capitalized value of the annual increase in the index pension payments is transferred to the Index Pension Account and Reserve Account from the Index Reserve Account.

6. ACTUARIAL VALUATION

According to the British Columbia Hydro and Power Authority Pension Plan an actuarial valuation of the assets and liabilities of the Fund is required to be made by an actuary every three years.

The most recent valuation was carried out as at December 31, 1985, and indicated an unfunded actuarial liability in the plan of $16,700,000 (December 31, 1984 - $29,000,000). This amount includes actuarially determined liabilities resulting from the indexing benefit formula which existed prior to 1982.

The Authority is making special payments to the Fund of $3,061,000 per annum until March 31, 2000. In addition, the Authority is making payments of $1,194,000 per annum until 1997 in respect of the indexing liabilities referred to above.

7. BC TRANSIT INDEXING RECEIPTS

Urban passenger transportation services were transferred from British Columbia Hydro and Power Authority to BC Transit (formerly Metro Transit Operating Company) as of April 1, 1980. As part of the settlement, BC Transit transfers cash to the Fund to cover the cost of index pension payments made to urban passenger transportation services pensioners paid by the Fund.

8. COMPARATIVE FIGURES

Certain 1985 figures have been reclassified in order to conform with the financial statement presentation adopted in 1986.

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Directors, British Columbia Hydro and Power Authority, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the British Columbia Power Commission Superannuation Fund as at 31 December 1986 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1986 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

R Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
2 March 1987

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1986

	1986	1985
	($ Thousands)	
ASSETS		
Cash	$ -	$ 412
Contributions receivable	5	6
Accrued interest	734	634
Investments		
Short-term	8,002	7,100
Long-term (Note 3)	21,249	21,248
Deferred losses less gains on sale of investments (Note 4)	308	330
	$ 30,298	$ 29,730
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Bank overdraft	$ 130	$ -
Accounts payable and accrued liabilities	78	100
	208	100
FUND BALANCE		
Contributory Pensions Account	10,966	10,670
Special Reserve Account (Note 5)	186	167
Undistributed Interest Account	11,015	10,259
Members and Employees Contributory Account	3,843	4,146
Members and Employees Voluntary Account	235	240
Employer Contributory Account	3,843	4,146
Unclaimed Monies Account	2	2
	30,090	29,630
	$ 30,298	$ 29,730

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor Barwin, C.A., Director, Finance, Superannuation Commission

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1986

($ Thousands)

	Contributory Pensions Account	Special Reserve Account	Undistributed Interest Account	Members and Employees Contributory Account	Members and Employees Voluntary Account	Employer Contributory Account	Unclaimed Monies Account	Totals 1986	Totals 1985
FUND BALANCE INCREASED BY									
Employer contributions	$ -	$ -	$ -	$ -	$ -	$ 10	$ -	$ 10	$ 12
Employee contributions	-	-	-	10	-	-	-	10	12
Income from investments	535	-	1,578	196	12	196	-	2,517	2,528
	535	-	1,578	206	12	206	-	2,537	2,552
FUND BALANCE DECREASED BY									
Superannuation allowance payments									
Contributory	1,167	-	-	-	-	-	-	1,167	1,136
Supplemental	-	-	801	-	-	-	-	801	484
Refunds	-	(19)	-	19	16	19	-	35	86
Transfers to other funds	-	-	-	26	1	26	-	53	102
Administration expenses	-	-	11	-	-	-	-	11	20
Investment management fees	-	-	10	-	-	-	-	10	10
	1,167	(19)	822	45	17	45	-	2,077	1,838
NET INCREASE (DECREASE) BEFORE TRANSFERS	(632)	19	756	161	(5)	161	-	460	714
TRANSFERS									
Capitalized value of new pensions	928	-	-	(464)	-	(464)	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	296	19	756	(303)	(5)	(303)	-	460	714
FUND BALANCE AT BEGINNING OF YEAR	10,670	167	10,259	4,146	240	4,146	2	29,630	28,916
FUND BALANCE AT END OF YEAR	$ 10,966	$ 186	$ 11,015	$ 3,843	$ 235	$ 3,843	$ 2	$ 30,090	$ 29,630

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1986

1. DESCRIPTION OF THE BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the plan.

a) General

The plan is a defined benefit plan, whereby benefits are not directly linked to contributions, except that certain benefit options are calculated by reference to the "money purchase" tables. Members of the plan are generally former employees of the British Columbia Power Commission, which became a part of British Columbia Hydro and Power Authority at its inception in 1962. Most members have deferred pension rights, as they now contribute to the British Columbia Hydro and Power Authority Pension Fund.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 50 and the sum of the member's age and years of service is not less than 65.

The "half to the widow" plan benefit option is calculated on the 2% formula, while guarantee and joint life options are calculated on the money purchase formula.

The 2% formula is based on 2% per year of service up to a maximum of 70% of the average salary earned in any consecutive period of 10 years during which the salary was highest up to a maximum of $625 per month. There is a reduction in the formula pension at age 65 as a result of the integration with the Canada Pension Plan.

The money purchase plan is based on the total amount of the member's contributions, the matching employer contributions, plus the accumulated interest on these contributions.

Members entitled to receive a superannuation allowance may be paid supplemental allowances as authorized by the Directors of the British Columbia Power Commission. Such payments may not be authorized unless the actuarially determined lump sum value of such payment is less than the balance in the Undistributed Interest Account.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit having contributed to the Fund for a minimum of ten years are entitled to a deferred pension benefit.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1986

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

December 31, 1986 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation required by the plan are described in Note 5 below.

b) Investments

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition with discounts and premiums on single maturity bonds amortized on a straight line basis over the remaining terms of the bonds.

Short-term investments are carried at cost of acquisition.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1986 $	1985 $
	($ Thousands)	
Book Value	21,249	21,248
Par Value	21,340	21,428
Market Value	20,334	19,577

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of plan benefits and therefore has not been provided for as at December 31, 1986.

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1986 $	1985 $
	($ Thousands)	
Balance at beginning of year	330	261
Losses less gains on sale of investments	25	107
	355	368
Amortization for the year	47	38
Balance at end of year	308	330

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1986

5. ACTUARIAL VALUATION

According to the regulations applicable to the Fund, an actuarial valuation of the sufficiency of the Special Reserve Account of the Fund is to be made by an Actuary every three years. The most recent valuation was carried out as at December 31, 1984. According to this valuation the consulting actuaries concluded that there were then no employees who were expected to benefit from the Special Reserve. They recommended that the Special Reserve Account be reduced to nil. No action has been taken upon the consulting actuaries' recommendation.

6. ESTIMATED PRESENT VALUE OF PENSIONS IN FORCE

Pursuant to Regulation No. 6 of the British Columbia Hydro and Power Authority Act, the Commission has estimated the present value of the 516 pensions in force as at December 31, 1986 (495 - 1985) at $17,899,000, ($14,866,000 - 1985). This comprises $10,771,000 ($10,405,000 - 1985) with respect to the basic component and $7,128,000 ($4,461,000 - 1985) with respect to the supplemental allowances which are charged, when paid, to the Undistributed Interest Account.

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO, FUND ST1

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Minister of Finance and Corporate Relations
Province of British Columbia:

I have examined the statement of assets and the statement of investments of the Province of British Columbia Pooled Investment Portfolio, Fund ST1, as at 31 March 1987 and the statement of changes in assets for the period from 21 April 1986 to 31 March 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Portfolio as at 31 March 1987 and the results of its operations for the period then ended in accordance with generally accepted accounting principles.

Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
20 June 1987

EXHIBIT A

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
STATEMENT OF ASSETS
AS AT MARCH 31, 1987
(thousands of dollars)

Investments at market value (amortized cost $278,661)	$ 278,660
Accrued interest	6
Total assets	$ 278,666
Represented by:	
Unitholders' equity (note 3) 266.09 units outstanding	$ 278,666
Asset value per unit	$ 1,047

The four accompanying notes are an integral part of these financial statements.

Approved on behalf of the Minister of Finance and Corporate Relations:

P.G. Halkett
Philip G. Halkett
Deputy Minister of Finance
and Corporate Relations

Michael Costello
Michael Costello
Assistant Deputy Minister,
Provincial Treasury,
Ministry of Finance and
Corporate Relations

EXHIBIT B

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
STATEMENT OF CHANGES IN ASSETS
FOR THE PERIOD APRIL 21, 1986 TO MARCH 31, 1987
(thousands of dollars)

Proceeds from units issued	$ 2,696,832
Less: Cost of units redeemed	2,428,840
	267,992
Interest income	10,672
Realized gain on sale of investments	3
Unrealized depreciation in the market value of investments	(1)
Assets at the end of the period	$ 278,666

EXHIBIT C

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
STATEMENT OF INVESTMENTS
AS AT MARCH 31, 1987

(thousands of dollars)

	Amortized Cost	Market Value
Obligations of or guaranteed by Canada	$188,353	$188,353
Obligations of the Province of British Columbia	22,235	22,234
Obligations of or guaranteed by a savings institution	68,073	68,073
	$278,661	$278,660

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FROM APRIL 21, 1986 TO MARCH 31, 1987

1. The Portfolio

The Financial Administration Act, Section 36, subsection 9(a) authorizes the Minister of Finance and Corporate Relations to establish and operate pooled investment portfolios "...in which money from special funds, trust funds, other funds, other public money and money of government bodies may be combined in common for the purpose of investment." This Portfolio was established by the Minister on April 21, 1986.

The Portfolio consists of investments, authorized by Section 36, subsection 10 of the Financial Administration Act, which are held for terms of approximately one month or less.

Participation in the Portfolio is expressed in units, each unit giving its holder a proportionate share in the net equity. Unitholders may purchase and sell units daily at market value. The value of a unit is determined by dividing the market value of the net assets of the Portfolio by the total number of units outstanding.

2. Significant accounting policies

a) Investments

Investments are carried at market value, as derived from external market quotations.

b) Investment transactions

Investment transactions are accounted for on the trade date basis. Realized gains and losses are calculated based on amortized cost. The amortized cost of investments is the average cost of acquisition adjusted by amortization of discounts. Discounts are amortized on a constant yield basis over the terms of the investments.

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FROM APRIL 21, 1986 TO MARCH 31, 1987

3. Unitholders' Equity

There is no limitation on the number of Portfolio units available for issue. The following is a summary of the changes in units outstanding during the period.

Issued	2652.71
Redeemed	(2386.62)
Outstanding at the end of the period	266.09

4. Related Party Transactions

Investment transactions include purchases, at market value, of securities issued by the Province of British Columbia and its Crown corporations, some of which are unitholders in the Portfolio. Exhibit C contains amounts of such holdings as at March 31, 1987.

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO, FUND ST2

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Minister of Finance and Corporate Relations
Province of British Columbia:

I have examined the statement of assets and the statement of investments of the Province of British Columbia Pooled Investment Portfolio, Fund ST2, as at 31 March 1987 and the statement of changes in assets for the period from 19 September 1986 to 31 March 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Portfolio as at 31 March 1987 and the results of its operations for the period then ended in accordance with generally accepted accounting principles.

Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
22 June 1987

EXHIBIT A

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
STATEMENT OF ASSETS
AS AT MARCH 31, 1987
(thousands of dollars)

Investments at market value (amortized cost $525,499)	$ 527,240
Accrued interest	96
Total assets	$ 527,336
Represented by:	
Unitholders' equity (note 3) 501.76 units outstanding	$ 527,336
Asset value per unit	$ 1,051

The four accompanying notes are an integral part of these financial statements.

Approved on behalf of the Minister of Finance and Corporate Relations:

P.G. Halkett	Michael Costello
Philip G. Halkett Deputy Minister of Finance and Corporate Relations	Michael Costello Assistant Deputy Minister, Provincial Treasury, Ministry of Finance and Corporate Relations

EXHIBIT B

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
STATEMENT OF CHANGES IN ASSETS
FOR THE PERIOD SEPTEMBER 19, 1986 TO MARCH 31, 1987

(thousands of dollars)

Proceeds from units issued	$ 717,248
Less: Cost of units redeemed	205,733
	511,515
Interest income	13,941
Realized gain on sale of investments	139
Unrealized appreciation in the market value of investments	1,741
Assets at the end of the period	$ 527,336

EXHIBIT C

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
STATEMENT OF INVESTMENTS
AS AT MARCH 31, 1987
(thousands of dollars)

	Amortized Cost	Market Value
Obligations of or guaranteed by Canada	$230,377	$231,238
Obligations of a Crown corporation guaranteed by the Province of British Columbia	8,105	8,130
Obligations of or guaranteed by other Provinces	27,904	28,120
Obligations of or guaranteed by a savings institution	253,958	254,547
Commercial paper issued by a corporation incorporated under the laws of Canada or a Province	5,155	5,205
	$525,499	$527,240

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FROM SEPTEMBER 19, 1986 TO MARCH 31, 1987

1. The Portfolio

The Financial Administration Act, Section 36, subsection 9(a) authorizes the Minister of Finance and Corporate Relations to establish and operate pooled investment portfolios "...in which money from special funds, trust funds, other funds, other public money and money of government bodies may be combined in common for the purpose of investment." This Portfolio was established by the Minister on September 19, 1986.

The Portfolio consists of investments, authorized by Section 36, subsection 10, of the Financial Administration Act, which are held for terms of approximately one year or less.

Participation in the Portfolio is expressed in units, each unit giving its holder a proportionate share in the net equity. Unitholders may purchase and sell units daily at market value. The value of a unit is determined by dividing the market value of the net assets of the Portfolio by the total number of units outstanding.

2. Significant accounting policies

a) Investments

Investments are carried at market value, as derived from external market quotations.

b) Investment transactions

Investment transactions are accounted for on the trade date basis. Realized gains and losses are calculated based on amortized cost. The amortized cost of investments is the average cost of acquisition adjusted by amortization of discounts and premiums. Discounts and premiums are amortized on a constant yield basis over the terms of the investments.

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FROM SEPTEMBER 19, 1986 TO MARCH 31, 1987

3. Unitholders' Equity

There is no limitation on the number of Portfolio units available for issue. The following is a summary of the changes in units outstanding during the period.

Issued	702.37
Redeemed	(200.61)
Outstanding at the end of the period	501.76

4. Related Party Transactions

Investment transactions include purchases, at market value, of securities issued by the Province of British Columbia and its Crown corporations, some of which are unitholders in the Portfolio. Exhibit C contains amounts of such holdings as at March 31, 1987.

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Commissioners, Workers' Compensation Board, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the Workers' Compensation Board Superannuation Fund as at 31 March 1987 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 March 1987 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Hayward

Robert J. Hayward, C.A.
Acting Auditor General

Victoria, British Columbia
22 June 1987

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1987

	1987	1986
	($ Thousands)	
ASSETS		
Cash	$ 1,009	$ 1,903
Contributions receivable	565	-
Accrued interest	3,078	3,117
Investments		
Short-term	17,057	20,950
Long-term (Note 3)	70,727	54,187
Deferred losses less gains on sale of investments (Note 4)	738	989
	$ 93,174	$ 81,146
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable and accrued liabilities	$ 5	$ 23
FUND BALANCE		
Basic Account	85,195	75,029
Inflation Adjustment Account	7,974	6,094
	93,169	81,123
	$ 93,174	$ 81,146

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor Barwin, C.A., Director, Finance, Superannuation Commission

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED MARCH 31, 1987

	Basic Account	Inflation Adjustment Account	Totals	
			1987	1986
		($ Thousands)		
FUND BALANCE INCREASED BY				
Contributions				
Member and employee				
Regular	$ 2,421	$ -	$ 2,421	$ 2,263
Inflation adjustment	-	485	485	447
Voluntary	1	-	1	3
Purchase of service	7	4	11	-
	2,429	489	2,918	2,713
Employer				
Regular	2,874	-	2,874	2,703
Inflation adjustment	-	485	485	447
Additional Board contributions (Note 6)	1,113	-	1,113	6,028
Purchase of service	15	4	19	-
	4,002	489	4,491	9,178
Income from investments	8,691	561	9,252	8,047
	15,122	1,539	16,661	19,938
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	3,446	-	3,446	3,148
Inflation adjustment supplements	325	-	325	219
	3,771	-	3,771	3,367
Refunds	759	82	841	696
Transfers to other funds	2	1	3	1
	4,532	83	4,615	4,064
NET INCREASE BEFORE TRANSFERS	10,590	1,456	12,046	15,874
TRANSFERS (NOTE 5)				
Capitalized value of inflation adjustment supplements granted ($1,146 - 1986)	1,243	(1,243)	-	-
Capitalized value of indexing of highest average salary (nil - 1986)	60	(60)	-	-
Excess interest ($1,542 - 1986)	(1,720)	1,720	-	-
Other ($1 - 1986)	(7)	7	-	-
	(424)	424	-	-
NET INCREASE IN FUND BALANCE	10,166	1,880	12,046	15,874
FUND BALANCE AT BEGINNING OF YEAR	75,029	6,094	81,123	65,249
FUND BALANCE AT END OF YEAR	$ 85,195	$ 7,974	$ 93,169	$ 81,123

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

1. DESCRIPTION OF THE WORKERS' COMPENSATION BOARD SUPERANNUATION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the plan.

a) General

The plan is a defined benefit plan, whereby benefits are not directly linked to contributions. The plan is open to all eligible employees and Board members of the Workers' Compensation Board.

b) Contributions

Members contribute to the Basic Account 4-1/2% of salary up to the year's maximum pensionable earnings and 6% of salary in excess of the year's maximum pensionable earnings. The Workers' Compensation Board contributes at rates of 5.48% and 6.98% respectively. Members and the Board also each contribute 1% of salary to the Inflation Adjustment Account which was created in 1982 to provide for the payment of inflation adjustment supplements. The Board is also making contributions at a rate of 2.29% of salary in order to eliminate the unfunded liability by the year 2007.

c) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service and at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years before retirement. At age 65, date of death or disability there is a reduction in the formula as a result of the integration with the Canada Pension Plan. Reference should be made to the plan text for a more detailed description of the benefits.

Increases in the inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The capitalized value of the increases shall not exceed the funds available in the Inflation Adjustment Account. At January 1, 1987 there were sufficient funds available to provide a full CPI increase of 4.1% (4.1% in 1986) to the basic lifetime portion of the contributory superannuation allowances in force.

d) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit are entitled to a deferred pension benefit if they have completed a minimum of 10 years contributory service.

e) Other Benefits

Disability and Survivor benefits are available under the plan.

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at March 31, 1987 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 6.

b) Investment Valuation

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the remaining terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.

Short-term investments are carried at cost of acquisition.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1987 $	1986 $
	($ Thousands)	
Book Value	70,727	54,187
Par Value	68,656	54,182
Market Value	80,640	62,921

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1987 $	1986 $
	($ Thousands)	
Balance at beginning of year	989	843
Net losses (net gains) on sale of investments	(138)	229
	851	1,072
Amortization for the year	113	83
Balance at end of year	738	989

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1987

5. TRANSFERS

The Basic Account is increased by the capitalized value of inflation adjustment supplements and the capitalized value of the indexing of the highest average salary for employees electing deferred pensions during the year.

The Inflation Adjustment Account is increased by income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the actuary.

6. ACTUARIAL VALUATION

According to the Workers' Compensation Board Superannuation Plan Regulations, an actuarial valuation of the assets and liabilities of the Plan is required to be made by an Actuary from time to time at intervals of not more than three years. The most recent valuation was carried out as at March 31, 1985. This valuation indicated an unfunded liability of approximately $21,038,000 with respect to the present value of pension benefits earned to the valuation date. This represented a decrease of $3,323,000 since the previous valuation as at September 30, 1982. Investment returns in excess of the actuarial assumptions contributed significantly to the decrease.

The Workers' Compensation Board is making additional contributions at a rate of 2.29% of salary in order to eliminate the unfunded liability by the year 2007.